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DR 1305G (07/16/19)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0005
Colorado.gov/Tax

2019 Gross Conservation Easement Credit Use Schedule

Last Name or Business Name		First Name		Middle Initial

SSN	Colorado Account Number	FEIN	Tax Year Ending
			2019

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.

	a.	b.	c.	d.	e. **Totals**
● **24.** What type of taxpayer are you for each credit?	☐ a transferee ☐ a type of donor	☐ a transferee ☐ a type of donor	☐ a transferee ☐ a type of donor	☐ a transferee ☐ a type of donor	(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) (No dashes or periods)					
● **29.** Date you received the credit					
● **30.** Total credit available for you to use. (Enter the amount you purchased, the amount from your most recent 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.	$	$	$	$	$
33. Credit you are using this year. This is generally limited to Net Tax after applying other credits. If you are a donor claiming a refund of the credit in a surplus year, the limit is an aggregate $50,000 for all taxpayers with credit from the donation. (Enter the Total on your main return line for Gross Conservation Easement Credit.)	● $	● $	● $	● $	$
34. Credit abandoned	● $	● $	● $	● $	$
35. Credit carried forward to next year, Line 32 minus Lines 33 and 34.	$	$	$	$	$

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 *Colorado.gov/Tax*