

DR 1305 (08/06/15)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0005
www.TaxColorado.com

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	If your only activity	is using credit tra	ansferred to you
Colorado income tax return each		and/or carried forw		
regarding a gross conservation ea				
add back of a related federal char	table deduction. A jointly	•		
filing couple should only submit or				
Part A: New Donors				
Complete this part if your name is	on a new Tay Credit Certi	ficate for this tay year	You must also sub	mit the following
attachments:	on a new lax credit certi	ilicate for triis tax year.	Tou must also subi	This the following
1) Federal Form 8283 / Summa	v of Qualified Appraisal			
2) Tax Credit Certificate from D				
4 Did a constant this assessment	danation in androte action			
1. Did you make this easement		permit or other	Yes	No
approval from a local or othe				
2. Is this easement donation pa				
If this is the first donation of a		k "yes" even though it	Yes	No
is possible that any future do				
Part B: Members Of Pass-Thro				
Complete this part if you are a su	•	nor entity. All members	must file a return w	vith this form in
order to claim and qualify their all				
Name of pass-through donor AND a	ny subsequent entity(s) through v	which this credit is allocated t	to you, if applicable.	
Colorado Account Number(s) of the	pass-through entity(s), if applicab	ile.		
Part C: Donor Distribution of C	redit			
Complete this part each year you		rough a credit. All donc	ors must file a return	n with form
DR 1305 in order to claim and qu		rough a credit. All done	no mast me a retur	i with form
• 5. Date of donation (deed completed) (,	
(,	,			
6. Tax Credit Certificate Number (for do	onations in 2011 and later) (Do not	enter dashes or periods)		
- D: 1 : (1 : 1:			10	
• 7. Did you claim a federal incon	ne tax deduction from this (conservation easemen	ť?	
Yes. Complete Part D, un	less you are a pass-throug	h entity. \ No		
8. Total potential credit from this	donation for all donors. S	ee FYI Income 39 for t	he	
appropriate calculation.			• \$	
9. Your total percent interest in	the easement. Always ente	er 4 digits after the deci	imal	
point (nnn.nnnn %)			•	%
10. Your total allocated credit, lin	e 8 multiplied by line 9. Th	is amount is subject to	the	
federal charitable deduction a		<u>-</u>	\$	
	1 (4)			
11. Credit transferred by pass-th	rough entity donor(s) on yo	our behalt, if applicable	. • \$	
12 Credit you received from this	donation Line 10 minus L	ine 11	œ.	
12. Credit you received from this	uonation, Line 10 minus L	.IIIC 11.	\$	



Name		Account Number	er			
13. Total credit you transferred from this dona	ation for previous tax year	s (through the due				
date of your previous return, usually April	\$					
date of your previous return, usually April	Ψ					
14. Your credit remaining, Line 12 minus Line	\$					
15. Total credit you transferred for this tax year						
April 15). Provide detail in Part E.	\$					
16. Your credit to use or pass-through, Line 1						
\$0, then you must account for it in Parts F	\$					
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.						
	From Current	From Older				
Addback Calculation	Easements	Easements	Totals			
4 T T T T T T T T T T T T T T T T T T T	Lasements	Lusements				
17. Total potential addback. Enter Line 10,						
or your allocated credit as calculated in a previous year.	\$					
iii a previous year.	φ					
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 naner returns, these narts are on separate names						

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