



181305 19999

2018 Gross Conservation Easement Donor Schedule

Last Name or Business Name		First Name		Middle Initial
●		●		●
SSN	Colorado Account Number	FEIN	Tax Year Ending (YYYY)	
●	●	●	● 2018	

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 Department of Regulatory Agencies**

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. 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.

● 5. Date of donation (deed completed) (MM/DD/YY)	
● 6. Tax Credit Certificate Number (for donations in 2011 and later) (Do not enter dashes or periods)	
● 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. Always enter 4 digits after the decimal point (nnn.nnnn %)	● %
10. Your total allocated credit, line 8 multiplied by line 9.	\$
11. Credit transferred by pass-through entity donor(s) on your behalf, if applicable.	● \$



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Name	Account Number
12. Credit you received from this donation, subtract line 11 from line 10	\$
13. Total credit you transferred from this donation for previous tax years (through the extension date for your previous return, usually October 15).	• \$
14. Your credit remaining, subtract line 13 from line 12.	\$
15. Total credit you transferred for this tax year (through the extension date for this return, usually October 15). Provide detail in Part E.	• \$
16. Your credit to use or pass-through, subtract line 15 from line 14. 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 New Easement Claims Only	From All Prior Easement Claims	Totals
17. Total potential addback, line 9 multiplied by the total donation needed to generate the new tax credit certificate (maximum \$2,950,000).	• \$		
18. Addback in prior years for the new tax credit certificate (if it was waitlisted).	• \$		
19. Potential addback for this year. Subtract line 18 from line 17, and also enter the addback carried forward from all prior easement claims.	\$	• \$	\$
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, subtract line 20 from line 19.	\$	\$	\$

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 at *Colorado.gov/Tax*