



251305G 19999

2025 Gross Conservation Easement Credit Use Schedule

Last Name or Business Name		First Name		Middle Initial
SSN	Colorado Account Number	FEIN	Tax Year Beginning	
			2025	

Part G: Use Of Credit

Complete this form to report how you are using, carrying forward, or abandoning credit on this tax return. A disregarded entity not filing a return should only be listed parenthetically with its filing taxpayer.

	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 (Include additional pages if necessary, and only enter overall totals on the final page.)
• 24. What type of taxpayer are you for each credit?					
• 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 DR 1305 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.	\$	\$	\$	\$	\$

Submit additional pages as needed.

For additional information regarding the gross conservation easement credit, see FYI Income 39 and Income Tax Topics: Conservation Easement Credit at [Tax.Colorado.gov](https://tax.colorado.gov)

