



241305 19999

2024 Gross Conservation Easement Donor Schedule

Last Name or Business Name		First Name		Middle Initial
●		●		●
SSN	Colorado Account Number (CAN)	FEIN	Tax Year Beginning (YYYY)	
●	●	●	● 2024	

The appropriate parts of the DR 1305 form series must be included with 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 form DR 1305G and do not file this main form DR 1305.

Part A: New Donors

Complete this part if you are claiming a new conservation easement donation for this tax year.

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. You must submit the following documents:		
a. Federal Form 8283, and		
b. Tax Credit Certificate from Department of Regulatory Agencies.		

Part B: Members Of Pass-Through Entity Donors

Complete this part if you are a subsequent member of a donor entity.

● 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 a separate copy of this part for each donation or tax credit certificate you are claiming for the first time, transferring, or passing through for this tax year as a donor or member of a donor.

● 5. Date of donation (deed completed) (MM/DD/YY)	
● 6. Tax Credit Certificate Number (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 or tax credit certificate for all donors. See the tax credit certificate and/or FYI Income 39 and Income Tax Topics: Conservation Easement Credit for the appropriate amount.	● \$
9. Your total percent interest in the easement. Always enter 4 digits after the decimal point (nnn.nnnn %)	● %
10. Your total allocated credit from this donation or tax credit certificate, line 8 multiplied by line 9.	\$
11. Credit transferred or carried forward by pass-through entity donor(s) on your behalf from this donation or tax credit certificate.	● \$



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Name (match page 1)	SSN, CAN, or FEIN
12. Credit you received from this donation or tax credit certificate, subtract line 11 from line 10	\$
13. Total credit you transferred from this donation or tax credit certificate for previous tax years (through the extension date for your previous return, usually October 15).	\$
14. Your credit remaining from this donation or tax credit certificate, subtract line 13 from line 12.	\$
15. Total credit from this donation or tax credit certificate that you transferred for this tax year (through the extension date for this return, usually October 15). Provide details on DR 1305E, unless the transfer(s) has been certified by the Division of Conservation.	\$
16. Your credit to use or pass-through from this donation or tax credit certificate, subtract line 15 from line 14. If this amount is greater than \$0, then you must account for it on DR 1305F and/or DR 1305G.	\$

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 Donations Only	From All Prior Easement Donations	Totals
17. Total potential addback from this donation, including multiple tax credit certificates. Multiply line 9 by the total potential federal deduction from this donation for all donors, up to the amount on which the credit is based.	\$		
18. Addback in prior years from this donation, including multiple tax credit certificates.	\$		
19. Potential addback for this year. Subtract line 18 from line 17, and also enter the addback carried forward from all prior easement donations.	\$	\$	\$
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: Include As Applicable

For paper returns, see the separate forms DR 1305E, DR 1305F, and DR 1305G.

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