



151305G 19999

Gross Conservation Easement Credit Use Schedule

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

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. ● <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 (Attach 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 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 www.TaxColorado.com