



201305 19999

2020 Gross Conservation Easement Donor Schedule

Form header with fields: Last Name or Business Name, First Name, Middle Initial, SSN, Colorado Account Number, FEIN, Tax Year Ending (YYYY) (2020)

The appropriate parts of this form 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 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 documents:

- 1) Federal Form 8283 / Summary of Qualified Appraisal
2) Tax Credit Certificate from Department of Regulatory Agencies

Questions 1 and 2 regarding donation approval and series planning with Yes/No checkboxes.

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 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. All donors must file a return with form DR 1305 in order to claim and qualify their allocated credit.

Questions 5 through 11 regarding donation date, tax credit certificate number, federal income tax deduction, and credit amounts.



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Name	Account Number
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 detail in Part E. ●	\$
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 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 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 <b>potential federal deduction</b> from this donation for all donors, up to \$9,950,000.	● \$		
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, these parts are on separate pages.

**Submit additional pages as needed.**

For additional information regarding the gross conservation easement credit, see FYI Income 39 and the Alpha Index at *Tax.Colorado.gov*