DR 1303 (11/05/08)
COLORADO DEPARTMENT OF REVENUE
DENVER, COLORADO 80261-0005
www.TaxColorado.com

COLORADO GROSS CONSERVATION EASEMENT DONOR SCHEDULE

Taxpayer Name		Social Security Number or Colorado Account Number
Date of Donation	Location of Conservation Easement	
You must attach a copy of the summary of qualified appraisal, recorded deed, federal form 8283, and the appraisal and appraiser affidavit submitted to the Division of Real Estate to this form.		
Part 1: Form 8283 summary (to be completed by the taxpayer)		
1. Is this donated property a qualified conservation contribution? Yes ☐ No ☐		
2. Appraised fair market value of easement $	3. Date acquired by donor (mo., yr.)	4. How acquired by donor
5. Donor's cost or adjusted basis $	6. For bargain sales, enter amount received $	7. Amount claimed as a deduction $
8. Was the donation made in order to get a permit or other approval from a local or other government? Yes ☐ No ☐		
Part 2: Easement Holder Affidavit (to be completed by the organization holding the easement)		
9. Name of the organization holding the easement		
10. Has a form DR 1299 been filed by the easement holder with both the Department of Revenue and the Division of Real Estate? Yes ☐ No ☐		
11. Is this transaction part of a series of transactions by the same donor? Yes ☐ No ☐		
12. Have you reviewed the completed Colorado Gross Conservation Easement Credit Schedule, Form DR 1305, to be filed by the taxpayer? Yes ☐ No ☐ Is the property accurately described in the schedule? Yes ☐ No ☐		
Under penalties of perjury, I declare that to the best of my knowledge and belief, Part 2 of this return is true, correct, and complete.		
Authorized Signature	Title	Date
Print Name	Telephone Number	

INSTRUCTIONS FOR 2008 FORM DR 1303

The donor of the conservation easement (including a pass-through entity and each shareholder, partner or member thereof) must attach Form DR 1303 to their Colorado income tax return. The donor must also attach Form DR 1305 and separately submit Form DR 1304 for the tax year during which the donation occurred. Taxpayers filing an electronic return must separately mail Form DR 1303 and the required attachments.

The donor must attach copies of the summary of qualified appraisal, the recorded conservation easement deed, federal form 8283, and the appraisal and appraiser affidavit submitted to the Division of Real Estate to the Form DR 1303.

Enter the donor's name, social security number or Colorado account number, date of donation and location of Conservation Easement (county, township and range where the property is located).

Part 1: Form 8283 Summary

Part 1 should be completed by the taxpayer, reporting the applicable information from their federal form 8283.

Line 1. Check the appropriate box to indicate whether or not the donated property is a qualified conservation contribution pursuant to IRS Regulations Section 1.170A-14.
Line 2. Enter the value of the conservation easement as determined by the qualified appraiser.
Line 3. Enter the date you purchased or acquired the property.
Line 4. Enter the manner by which the property was acquired (e.g. purchase, gift or inheritance).
Line 5. Enter your adjusted cost basis at the date of donation. If the property was acquired by gift or inheritance, your adjusted cost basis will be determined in part by reference to the donor's cost basis (for gifts) or the fair market value at date of death (for property received by inheritance).
Line 6. If you participated in a bargain sale (part sale, part gift) of the easement, indicate the proceeds you received from the sale. If you did not participate in a bargain sale, leave this space blank.
Line 7. Enter the total federal charitable deduction amount claimed for the easement donation. Include both the 2008 deduction allowed and any amount carried forward to future years.
Line 8. Check the appropriate box to indicate whether or not the donation was made in order to get a permit or other approval from a local or other government.

Part 2: Easement Holder Affidavit

Part 2 should be completed by the organization holding the easement. Part 2 need not be completed if the easement is held by a federal agency

Line 9. Enter the name of the organization holding the easement.
Line 10. Check the appropriate box to verify that the form DR 1299 "Colorado Gross Conservation Easement Holders Submission of Information" has been filed with both the Department of Revenue and the Division of Real Estate.
Line 11. Check the appropriate box to indicate whether or not the donation is part of a series of transactions by the donor. If this is the first donation of a planned series, check "yes" even though it is possible that the donor will not make future donations.
Line 12. Check the appropriate boxes to confirm that form DR 1305 has been reviewed and that it reflects an accurate description of the property encumbered by the easement.