DR 1303 (01/04/13) Web
**COLORADO DEPARTMENT OF REVENUE**
Denver, CO 80261-0005
*www.TaxColorado.com*

# Gross Conservation Easement Donor Schedule

| Taxpayer Name | Social Security Number or Colorado Account Number | Tax Credit Certificate Number |
|---|---|---|
| Date of Donation | Location of Conservation Easement (County, Township and Range) | |

**The donor(s) of a conservation easement must attach DR 1303 to their Colorado income tax return for the first year the credit is claimed. Each shareholder, partner or member of a pass-through entity donor must attach a copy of the pass-through donor's DR 1303, but may exclude the attachments below if they have already been filed by the pass-through entity. Donors must also attach DR 1305 and separately submit DR 1304. Donors filing an electronic return must submit DR 1303 and it's required attachments electronically with their return, to *DOR_GCEInformation@state.co.us*, or by mail to the address above, Attn: Conservation Easement Section.**

**REQUIRED ATTACHMENTS:**
**1) Federal Form 8283 / Summary of Qualified Appraisal**
**2) Complete Appraisal and Appraiser Affidavit submitted to Division of Real Estate**
**3) Recorded Conservation Easement Deed**
**4) Title Insurance Commitment, including Schedules A and B and vesting deeds**

## Part A: Form 8283 Summary (to be completed by the taxpayer)

| | |
|---|---|
| 1. Was a federal charitable deduction claimed for this conservation easement? Yes ☐ No ☐ | |
| 2. Appraised fair market value of the easement. | $ |
| 3. Date property was acquired by donor (month and year) | |
| 4. How property was acquired by donor (e.g. purchase, gift, or inheritance) | |
| 5. Donor's cost or adjusted basis. (For gifts, refer to the grantor's cost basis. For inherited property, refer to the fair market value at the date of death.) | $ |
| 6. For bargain sales, enter amount received. (Enter the value of your proceeds if the easement transaction was part sale, part gift. Otherwise, leave this line blank.) | $ |
| 7. Amount claimed as a deduction. Enter the total federal charitable deduction claimed for the easement donation, including the amount allowed for this year AND any amount carried forward to future years. | $ |
| 8. Was the easement donation made in order to get a permit or other approval from a local or other government? Yes ☐ No ☐ | |

## Part B: Easement Holder Affidavit (to be completed by the organization holding the easement, but not required if the organization is a federal agency)

9. Name of the organization holding the easement

10. Has a form DR 1299 been filed by the easement holder in accordance with § 24-33-112, C.R.S. 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? 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.
Yes ☐ No ☐

12. Have you reviewed the completed Part A of the Colorado Gross Conservation Easement Credit Schedule, DR 1305, to be filed by the taxpayer and verified that the property is accurately described there?
Yes ☐ No ☐

**Under penalties of perjury, I declare that to the best of my knowledge and belief, Part 2 of this form is true, correct, and complete.**

| Print Name | Title | Telephone Number |
|---|---|---|
| Authorized Signature | Date | |