



## 2013 Gross Conservation Easement Donor Schedule

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

This form must be attached to your Colorado income tax return if your name is on a new gross conservation easement Tax Credit Certificate for this year. Also attach forms DR 1304 and DR 1305. A jointly filing couple should only submit one of each form.

Donors filing an electronic return must submit the following required attachments electronically with their return, by email to [DOR\\_GCEInformation@state.co.us](mailto:DOR_GCEInformation@state.co.us), or by mail to the address above.

**Required Attachments:**

1. Federal Form 8283 / Summary of Qualified Appraisal
2. Tax Credit Certificate from Division of Real Estate
3. Complete Appraisal and Appraiser Affidavit submitted to Division of Real Estate.
4. Recorded Conservation Easement Deed.
5. Title Insurance Commitment, including Schedules A and B and vesting deeds

**Part A: Donation Information** To be completed by the Donor, from federal form 8283 where applicable

● 1. Tax Credit Certificate Number	
● 2. Appraised fair market value of the easement	● \$
● 3. Date you acquired the property (MM/DD/YY)	
● 4. How you acquired the property (e.g. purchase, gift, or inheritance)	
● 5. Donor's cost or adjusted basis. (For property received as a gift, 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. (If the easement was donated in its entirety then enter \$0.)	● \$
● 7. Donation value, which is the total amount eligible to be claimed as a federal charitable deduction, including any amount carried forward to future years. (The total for all donors of this easement is the basis for calculating the Colorado credit.)	● \$
● 8. 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

**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. Have you filed form DR 1299 in accordance with § 24-33-112, C.R.S. with both the Department of Revenue and the Division of Real Estate?	● <input type="checkbox"/> Yes <input type="checkbox"/> 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.	● <input type="checkbox"/> Yes <input type="checkbox"/> No
● 12. Have you reviewed the completed Colorado Gross Conservation Easement Credit Public Information Schedule, DR 1304, to be filed by the taxpayer and verified that the property is accurately described there?	● <input type="checkbox"/> Yes <input type="checkbox"/> No

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

Print Name	Title	Telephone Number (   )   )
Authorized Signature		Date (MM/DD/YY)