

**COLORADO DEPARTMENT OF REVENUE
GROSS CONSERVATION EASEMENT**

**GUIDELINE FOR DISCLOSURE OF INFORMATION
REGARDING GROSS CONSERVATION EASEMENTS
PURSUANT TO SECTION 39-21-113(17.5), C.R.S.**

Pursuant to Section 39-21-113(4)(a), C.R.S., the Department must deny access to any information obtained from any investigation conducted by the Department or disclosed in any document, report or return filed with the Department.

Sections 39-21-113(17) and 39-21-113(17.5), C.R.S. relate only to Gross Conservation Easement (GCE) cases and create narrow exceptions to Section 39-21-113(4)(a), C.R.S. under specific circumstances described below. Even where these narrow exceptions apply, the documents do not lose their protected status and do not become public records. Any records provided under these narrow exceptions cannot be redisclosed.

Permitted Disclosure of Information

Disclosure to the Division of Real Estate (DRE): Section 39-21-113(17), C.R.S. allows the Executive Director of the Department of Revenue (Department) to provide such detailed information regarding a claim for a credit for a GCE donation and any appraisal submitted in support of the credit claimed to the DRE in the Department of Regulatory Agencies and to the Conservation Easement Oversight Commission (CEOC) as the Executive Director determines is necessary in the performance of the Department's functions relating to the credit. DRE and the CEOC must maintain the confidentiality of these documents. §39-21-113(17), C.R.S.

Disclosure to Tax Matter Representatives (TMRs)/donors or transferees/credit buyers: Section 39-21-113(17.5), C.R.S. allows the Executive Director of the Department to provide such detailed information regarding a claim for a credit for a GCE donation to TMRs and transferees with cases involving common or related issues of fact or law. In accordance with these provisions, the Department may, but is not required to, disclose information and/or documents in accordance with the procedures outlined below. Following is a non-exhaustive list of information and/or documents which may be disclosed as necessary for the efficient and fair resolution of disputes:

- Status of the case and documents pertaining thereto
- TMR's election under the provisions of House Bill 11-1300
- Bases for disallowance of a credit
- Dollar amount in controversy
- Name(s) of parties involved in the dispute
- Appraisals and summary appraisals received from the TMR
- Appraiser's affidavit submitted to the DRE
- Recommendations from the DRE or the CEOC
- IRS Form 8283 received from the TMR
- Departmental Forms DR 1303, Form DR 1304, Form DR 1305
- Departmental requests for documentation and TMR's or transferee's responses to such requests, or lack thereof

- Conservation easement deed
- TMR's or transferee's request for hearing/protest
- Petitions to change the TMR
- Orders of the Executive Director or her designee, including but not limited to any final determination pursuant to Section 39-21-103, C.R.S.

Procedures for Requesting Information

TMRs and/or transferees may request information about the status of the case from the Department either verbally or in writing. All other requests by TMRs or transferees for information or documents must be in writing and addressed to the Department of Revenue, Attn: Deborah Van Wyke, GCE Program Manager, 1375 Sherman Street, Room 234, Denver, CO 80203 or via e-mail to GCEinformation@dor.state.co.us. (E-mail address will be available 10/01/11.) All requests must describe the common or related issues of fact or law which allow for the disclosure of the requested information. A form will be available on the Department's website that should be used by Taxpayers requesting information or documentation under Section 39-21-113(17.5) C.R.S. The Department will make every effort to respond to all requests within thirty (30) days.

The Department may provide the requested information through telephone conversations, e-mail, or other written communication with TMRs and/or transferees after verification of both the identity of the person requesting such information and the common or related issues of fact or law.

Prohibition Against Rediscovery of Information

Pursuant to section 39-21-113(17.5)(b), C.R.S., persons who receive taxpayer information pursuant to section 39-21-113(17.5)(a), C.R.S. shall be subject to the limitations in section 39-21-113(4) and the penalties in 39-21-113(6) regarding disclosure of taxpayer information. Under section 39-21-113(6), any person who violates any provision of section 39-21-113(4), C.R.S. is guilty of a misdemeanor punishable by a fine of up to \$1,000.00.