

The Division of Conservation Easement

Conservation Easement Tax Credit Transfer Filing

(last updated 9/9/2022)

Please refer to The Division of Conservation Easement website for the most up to date version of this form. <https://conservation.colorado.gov/tax-credit-certificates>

Conservation Easement Tax Credit Transfer Filing

In accordance with section 39-22-522(3.5)(b)(II), C.R.S., the Division of Conservation will track transfers of conservation easement tax credits for which a tax credit certificate was first issued for use on or after January 1, 2021. The transfer agreement between the Transferor and Transferee must be filed with the Division within 30 days after the date of the transfer. Upon verification and approval, the Division will issue a new certificate to the Transferee and, if any amount is retained, to the Transferor.

The following is a list of documents you will need to complete this form:

- Original Tax Credit Certificate issued by the Division of Conservation
- PDF copy of DR 1305F, Gross Conservation Easement Credit Pass-Through Schedule (if the Transferor is a member of a pass-through entity donor),
- PDF copy of DR 1305G, Gross Conservation Easement Credit Use Schedule (for each tax year leading up to the transfer showing a history of the credit),
- PDF copy of the signed, written transfer agreement (contract) between the Transferor and Transferee.

The name and photo associated with your Google account will be recorded when you upload files and submit this form

Email *

Your email

Tax Credit Information

Please enter the requested info for the tax credit being transferred

Original Tax Credit Certificate Number *

Enter the number of the original tax credit certificate

Your answer

Tax Credit Amount Available *

Enter the amount of the credit available to the Transferor before this transfer. (Please Note: If you are submitting multiple transfers for the same donation at the same time, enter the amount that the Transferor had available to use before this group of transfers occurred.)

Your answer

Has the credit been owned by a pass through entity (S-corp, partnership, LLC, etc.)? *

- Transferor is a pass-through entity
- Transferor is a Member of a pass-through entity Donor
- Transferee is a pass-through entity
- Credit has not been owned by a pass-through entity

Pass-Through Member - Upload DR 1305F, Gross Conservation Easement Credit Pass-Through Schedule

If the Transferor received the credit as a member of a pass-through entity (S-corp, partnership, LLC, etc.), report how the credit was passed through to the members by uploading a PDF copy of form DR 1305F.

 [Add file](#)

Upload DR 1305G, Gross Conservation Easement Credit Use Schedule(s)

Upload a PDF copy of form DR 1305G for each year from the original certificate year through the most recent tax year that has ended. (Please note: in order to verify the amount of the credit available to be transferred, form DR 1305G is required for all previous years.) For example, if the certificate number begins with "TCC2021..." and the transfer is made in 2023, submit a DR 1305G for 2021 and 2022.

 [Add file](#)

Transferor Information

Please enter the information for the taxpayer that is selling the tax credit

Transferor Name

Please enter the name of the taxpayer that is selling the tax credit

First Name (if the transferor is an individual)

Your answer _____

Middle Initial

Your answer _____

Last Name

Your answer _____

Spouse First Name (if applicable)

Your answer _____

Spouse Middle Initial (if applicable)

Your answer _____

Spouse Last Name (if applicable)

Your answer _____

Entity Name (If the transferor is not an individual)

Your answer _____

Transferor Tax ID

Enter the applicable tax ID of the taxpayer selling the tax credit

SSN (Social Security Number)

Your answer _____

ITIN (Individual Taxpayer Identification Number)

Your answer _____

FEIN (Federal Employer Identification Number)

Your answer _____

Spouse Tax ID (If applicable)

Enter the applicable tax ID of the Transferor's spouse

SSN (Social Security Number)

Your answer _____

ITIN (Individual Taxpayer Identification Number)

Your answer _____

Transferor Address

Enter the address of the taxpayer selling the tax credit

Street Address (please include suite/floor/unit) *

Your answer

City *

Your answer

State *

Your answer

Zip Code *

Your answer

Transferee Information

Please enter the requested info for the taxpayer that is buying the tax credit

Transferee Name

Enter the name of the taxpayer that is buying the tax credit

First Name (if the transferee is an individual)

Your answer

Middle Initial

Your answer

Last Name

Your answer

Spouse First Name (if applicable)

Your answer

Spouse Middle Initial (if applicable)

Your answer

Spouse Last Name (if applicable)

Your answer

Entity Name (if the transferee is not an individual)

Your answer

Transferee Address

Enter the address of the taxpayer buying the tax credit

Street Address (please include suite/floor/unit) *

Your answer

City *

Your answer

State *

Your answer

Zip Code *

Your answer

Transferee Email

Your answer

Transferee Tax ID

Enter the applicable tax ID of the taxpayer buying the tax credit

SSN (Social Security Number)

Your answer

ITIN (Individual Taxpayer Identification Number)

Your answer

FEIN (Federal Employer Identification Number)

Your answer

Spouse Tax ID (If applicable)

Enter the applicable tax ID of the Transferee's spouse

SSN (Social Security Number)

Your answer

ITIN (Individual Taxpayer Identification Number)

Your answer

Transfer Information

Please enter the information regarding the transfer.

Written Transfer Agreement *

Upload a PDF copy of the signed transfer agreement between the Transferor and Transferee.

 [Add file](#)

Transfer Date *

Please enter the date the transfer was completed.

Date



Transfer Amount *

Please enter the amount of the credit transferred to the Transferee.

Your answer

Retained Amount *

Please enter the amount of the credit retained by the Transferor, after the transfer(s) and any prior use by the Transferor.

Your answer

Status *

Please indicate the status of your transfer filing form. Once you click the submit button your responses will be saved and you will receive an automatically generated link that will enable you to return to the form at your convenience to make changes and/or provide additional information. Review of the form will begin only after the form is designated final.

Choose 