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Selling Colorado Conservation Tax Credits

Many landowners do not have enough Colorado income tax liability to use all of their conservation tax credits generated by easement donations. Fortunately, these credits are transferable and may be sold at a discounted rate to other Colorado tax payers for cash. Landowners who wish to sell their credits are encouraged to register with tax brokers as early as possible, as the credits are usually sold on a first-come, first-sold basis.

Following is a list of organizations that broker the sale of conservation tax credits. The rates vary by broker and closing date, but landowners can generally expect to receive about 80% of the value of their credit through a sale. Some of the documents that may be required by the tax credit brokers are:

- 1) Recorded copy of the Deed of Conservation Easement
- 2) Complete qualified Conservation Easement Appraisal dated no more than 60 days before easement closing
- 3) Mineral Assessment of the property if you do not own all of the minerals
- 4) Current Title Commitment or Title Insurance Policy
- 5) Baseline Inventory (Present Conditions Report)
- 6) State and Federal Tax Forms

Please contact the broker to confirm their individual requirements and their deadline for turning in your completed documents.

Colorado Conservation Connection

Marty Zeller ----- 303 831-7498
1410 Grant Street, Suite C-306 ----- Fax: 303-831-9379
Denver, CO 80203 ----- conpartner@aol.com

Conservation Resource Center

Mike Strugar -----303-544-1044
820 Pearl Street, Suite F -----Fax: 303-544-1043
Boulder, CO 80302 -----mike@taxcreditexchange.com
tina@taxcreditexchange.com
www.taxcreditexchange.com

Conservation Tax Credit Transfer, LLC

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PO Box 249 -----Fax: 970-612-0698
Masonville, CO 80541 -----carl@taxtransfer.net

Tax Credit Connection, LLC

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