

**Form CT-1120DL**  
**Donation of Land Tax Credit**

**2025**

For Income Year Beginning: \_\_\_\_\_, **2025** and Ending: \_\_\_\_\_, \_\_\_\_\_.

Corporation name	Connecticut Tax Registration Number
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Complete this form in blue or black ink only. Do not use staples.  
 Please note that each form is year specific. The correct year's form **must** be used.

Use **Form CT-1120DL** to claim the credit allowed under Conn. Gen. Stat. § 12-217dd for the donation of open space land, and to carry forward and utilize any remaining credit allowed under Conn. Gen. Stat. § 12-217ff for the donation of land for educational use in prior income years.

**Credit Computation**

A tax credit is allowed against the Corporation Business Tax in an amount equal to 50% of any donation of open space land or land for educational use. In order to qualify for the credit, the land must be donated for educational use, permanently preserved as protected open space, or used as a public water supply source.

For purposes of calculating the credit, the amount of donation shall be based on the difference between the use value of the donated land and the amount received for the land.

**Carryforward/Carryback**

**Applicable to Credits Claimed Prior to Income Year 2013**

Any remaining donation of open space land tax credit balance that exceeded the tax credit applied may be carried forward for 25 succeeding income years.

Any remaining donation of land for educational use tax credit balance that exceeded the tax credit applied may be carried forward for 15 succeeding income years.

**Applicable to Credits Claimed in or after Income Year 2013**

Any remaining tax credit balance that exceeds the tax credit applied may be carried forward for 25 succeeding income years. No carryback is allowed.

**Definitions**

**Donation of open space land** means the value of any land conveyed without financial consideration, or the value of any discount of the sale price in any sale of land or any interest in land, to the state, a political subdivision of the state, or a nonprofit land conservation organization, where the land is to be permanently preserved as protected open space or used as a public water supply source.

**Donation of land for educational use** means the value of any land or interest in land conveyed without financial consideration, or the value of any discount of the sale price in any sale of land or interest in land, to any town, city, or borough, whether consolidated or unconsolidated, and any school district or regional school district for the purposes of schools and related facilities.

**Use value** means the fair market value of land at its highest and best use, as determined by a certified real estate appraiser.

**Additional Information**

See the *Guide to Connecticut Business Tax Credits* available on the Department of Revenue Services (DRS) website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS).

<b>Part I - Credit Computation</b>			
1.	Enter the value of any donation of open space land or donation of land for educational use in 2025.	1.	00
2.	Tax credit: Multiply Line 1 by 50% (.50). Enter the result here on <b>Form CT-1120K</b> , Part I-C, Column B.	2.	00

<b>Part II - Computation of Carryforward</b>		See instructions below.				
	<b>A</b> Total Credit Claimed	<b>B</b> Credit Applied 2000 Through 2024	<b>C</b> Carryforward to 2025 Subtract Col. B from Col. A.	<b>D</b> Credit Applied to 2025	<b>E</b> Carryforward to 2026	
1.	2000-2009 Donation of Open Space Land tax credit					
2.	2010 Donation of Open Space Land tax credit from 2010 Form CT-1120DL					
3.	2010 Donation of Land For Educational Use tax credit from 2010 Form CT-1120DL					
4.	2011 Donation of Open Space Land tax credit from 2011 Form CT-1120DL, Part I, Line 4					
5.	2011 Donation of Land For Educational Use tax credit from 2011 Form CT-1120DL, Part I, Line 8					
6.	2012 Donation of Open Space Land tax credit from 2012 Form CT-1120DL, Part I, Line 4					
7.	2012 Donation of Land For Educational Use tax credit from 2012 Form CT-1120DL, Part I, Line 8					
8.	2013 Donation of Land tax credit from 2013 Form CT-1120DL, Part I, Line 2					
9.	2014 Donation of Land tax credit from 2014 Form CT-1120DL, Part I, Line 2					
10.	2015 Donation of Land tax credit from 2015 Form CT-1120DL, Part I, Line 2					
11.	2016 Donation of Land tax credit from 2016 Form CT-1120DL, Part I, Line 2					
12.	2017 Donation of Land tax credit from 2017 Form CT-1120DL, Part I, Line 2					
13.	2018 Donation of Land tax credit from 2018 Form CT-1120DL, Part I, Line 2					
14.	2019 Donation of Land tax credit from 2019 Form CT-1120DL, Part I, Line 2					
15.	2020 Donation of Land tax credit from 2020 Form CT-1120DL, Part I, Line 2					
16.	2021 Donation of Land tax credit from 2021 Form CT-1120DL, Part I, Line 2					
17.	2022 Donation of Land tax credit from 2022 Form CT-1120DL, Part I, Line 2					
18.	2023 Donation of Land tax credit from 2023 Form CT-1120DL, Part I, Line 2					
19.	2024 Donation of Land tax credit from 2024 Form CT-1120DL, Part I, Line 2					
20.	2025 Donation of Land tax credit from 2025 Form CT-1120DL, Part I, Line 2					
21.	<b>Total Donation of Land tax credit applied to 2025:</b> Add Lines 1 through 20, Column D.					
22.	<b>Total Donation of Land tax credit carryforward to 2026:</b> Add Lines 1 through 21, Column E.					

**Computation of Carryforward Instructions**  
**Lines 1 through 19, Columns A through D** - Enter the amount for each corresponding year.  
**Line 20, Column E** - Subtract Column D from Column A.  
**Lines 1 through 19, Column E** - Subtract Column D from Column C.  
**Members included in 2025 Form CT-1120CU, Combined Unitary Corporation Business Tax Return:**  
 Include in Column D credits shared to and used by another member of the combined group.