from all other similar funds or accounts held by the organization.

Line 4. Report in column (a) the aggregate value at the end of the year of all donor advised funds and in column (b) the aggregate value at the end of the year of all other similar funds or accounts held by the organization.

**Part II. Conservation Easements**

Complete Part II if the organization answered “Yes” to Form 990, Part IV, line 7.

In addition to reporting on conservation easements, also report in Part II other interests in real property that under state law have attributes similar to a conservation easement and are established for the purpose of conservation and preservation (for example, certain restrictive covenants and equitable servitudes). Do not report utility easements.

**Line 1.** Check the box for the purpose or purposes for which the organization held the easement(s) during the tax year. Check all that apply.

- **Line 2a.** Enter the total number of conservation easements held by the organization at the end of the tax year. This should not be an estimate or a rounded number.
- **Line 2b.** Enter the total acreage restricted by conservation easements held by the organization at the end of the tax year. Compute the total acreage by adding together all the acres of land subject to all the easements held as of the end of the tax year. Do not include conservation easements on certified historic structures. Acreage can be expressed in decimal points for properties subject to easements where the acreage consists of less than whole numbers. For example, two and one-half acres can be expressed as 2.5 acres.
- **Line 2c.** Enter the number of conservation easements on certified historic structures held by the organization at the end of the tax year.
  
  A certified historic structure is any building or structure listed in the National Register of Historic Places as well as any building certified as being of historic significance to a registered historic district. See section 170(h)(4)(B) for special rules that apply to contributions made after August 17, 2006.

- **Line 2d.** Enter the number of conservation easements included in the answer to line 2c that the organization acquired after August 17, 2006.

**Line 3.** To be eligible for a federal charitable income tax deduction for the donation of a conservation easement to a qualified organization, the easement must be granted in perpetuity. For purposes of maintaining its tax exemption, the recipient tax exempt organization must protect the perpetuity requirement of the conservation easements it holds.

Enter the total number of conservation easements held by the organization that were modified, transferred, released, extinguished, or terminated, in whole or in part, during the tax year. For example, if two easements were modified and one easement was terminated during the tax year, enter the number 3.

For each easement modified, transferred, released, extinguished, or terminated, in whole or in part, explain the changes made in Part XIV. Tax exemption may be undermined by the modification, transfer, release, extinguishment, or termination of an easement.

For purposes of this Schedule D reporting requirement, an easement is modified when its terms are amended or altered in any manner. For example, if the deed of easement is amended to increase the amount of land subject to the easement or to add, alter, or remove restrictions regarding the use of the property subject to the easement, the easement is modified. An easement is transferred if, for example, the organization assigns, sells, releases, quitclaims, or otherwise disposes of the easement whether with or without consideration. An easement is released, extinguished, or terminated when it is condemned, extinguished by court order, transferred to the land owner, or in any way rendered void and unenforceable, in each case whether in whole or in part. An easement is also released, extinguished, or terminated when all or part of the property subject to the easement is removed from the protection of the easement in exchange for the protection of some other property or cash to be used to protect some other property.

The categories described in the preceding paragraph are provided for convenience purposes only and are not to be considered legally binding or mutually exclusive. For example, a modification may also involve a transfer and an extinguishment, depending on the circumstances. Use of a synonym for any of these terms does not avoid the application of the reporting requirement. For example, calling an action a “swap” or a “boundary line adjustment” does not mean the action is not also a modification, transfer, or extinguishment.

**Line 4.** Enter the total number of states where property is located and subject to a conservation easement held by the organization during the tax year.

**Line 5.** A qualified organization must have a commitment to protect the conservation purposes of the easement, and have the resources to enforce the restrictions. Report whether the organization has a written policy or policies about how the organization will monitor, inspect, and handle violations, and how it will enforce conservation easements. If “Yes,” briefly summarize such policy or policies in Part XIV. Also, indicate whether such policy or policies are reflected in the organization’s easement documents. Monitoring means the organization investigates the use or condition of the real property restricted by the easement to determine if the property owner is adhering to the restrictions imposed by the terms of the easement to ensure the conservation purpose of the easement is being achieved. Inspection means an onsite visit to observe the property to carry out a monitoring purpose. Enforcement of an easement means action taken by the organization after it discovers a violation to compel a property owner to adhere to the terms of the conservation easement. Such activities can include communications with the property owner explaining his or her obligations with respect to the easement, arbitration, or litigation.

**Line 6.** Enter the total number of hours devoted during the tax year to monitoring, inspecting, and enforcing conservation easements, as those terms are defined in the instruction for line 5, above. Include the hours devoted to this purpose by any of the organization’s paid or unpaid staff and by any of the organization’s agents or independent contractors.

**Line 7.** Enter the total amount of expenses incurred by the organization during the tax year to monitor, inspect, and enforce the conservation easements it held during the tax year as those terms are defined in the instruction for line 5.

**Line 8.** Answer “Yes” if each of the organization’s façade easements acquired after August 17, 2006, satisfies the requirements of sections 170(h)(4)(B)(i) and 170(h)(4)(B)(ii). Section 170(h)(4)(B)(i) requires each façade easement donated after August 17, 2006, to include a restriction that preserves the entire exterior of the building, including the front, sides, rear, and height of the building, and to prohibit any change in the exterior of