



TaxNewsFlash

United States



No. 2023-127
April 10, 2023

Notice 2023-30: Safe harbor deed language for charitable conservation easements under Secure Act 2.0

The IRS today released an advance version of [Notice 2023-30](#) [PDF 98 KB] addressing the safe harbor deed language for extinguishment and boundary line adjustment clauses under charitable conservation easements, as required by section 605(d)(1) of the SECURE Act 2.0 (signed into law on December 29, 2022, as part of the “Consolidated Appropriations Act of 2023” (H.R. 2617)).

Notice 2023-30 also describes the process conservation easement donors may use to amend an original eligible easement deed to substitute the safe harbor language for the corresponding language in the original deed.

Under the notice, conservation easement donors have until July 24, 2023, to substitute the verbiage in their original deed.

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