



**BURIAL SERVICES SECTION**  
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**CEMETERY REGISTRATION NUMBER:** \_\_\_\_\_ (Required) **REVISED REPORT:**  (Check if applicable)

**TRUSTEE'S ANNUAL REPORT ON CEMETERY COMPANY'S  
 IMPROVEMENT CARE TRUST FUND**

Note: This report must be completed and received no later than forty-five (45) days after the close of each FISCAL YEAR of the cemetery company. File this report with Burial Services by mail to the address above or email to [funeral.cemetery.board@tn.gov](mailto:funeral.cemetery.board@tn.gov). Incomplete reports will not be accepted but returned to the trustee for completion.

For the fiscal year beginning \_\_\_\_\_, 20\_\_ and ending \_\_\_\_\_, 20\_\_

**1. GENERAL INFORMATION**

1. Name and address of cemetery: \_\_\_\_\_  
 \_\_\_\_\_
2. Name and address of company which owns this cemetery: \_\_\_\_\_  
 \_\_\_\_\_
3. Name and address of trustee of improvement care fund: \_\_\_\_\_  
 \_\_\_\_\_
4. Trust identification (style and number): \_\_\_\_\_
5. Contact person regarding this report: \_\_\_\_\_ Phone No.: \_\_\_\_\_
6. Email address of contact person: \_\_\_\_\_

**2. STATEMENT OF CHANGES IN TRUST FUND PRINCIPAL (BASED ON COST)**

- |   |          |
|---|----------|
| 1. Beginning balance  | \$ _____ |
| 2. Additions:   |          |
| a. Payments received from cemetery company (Section 3)  | \$ _____ |
| b. Other (explain using separate sheet)   | \$ _____ |
| 3. Deductions:  |          |
| a. Distributions under the "5% rule" (explain using separate sheet; e.g. trustee fees, taxes, amount to cemetery) | \$ _____ |
| b. Withdrawals from principal exceeding \$10,000 (exp. using separate sheet)                                      | \$ _____ |
| c. Other (explain using separate sheet)   | \$ _____ |
| 4. Net capital gain (loss)  | \$ _____ |
| 5. Ending balance   | \$ _____ |

**3. MEMORANDA FOR RECONCILIATION**

List all deposits to the improvement care trust fund received from the cemetery during this fiscal year. Use a separate sheet if necessary.

DATE / AMOUNT	DATE / AMOUNT	DATE / AMOUNT	DATE / AMOUNT

**4. ASSETS OF TRUST FUND PRINCIPAL AT END OF REPORTING PERIOD**

Note: Do not include income in this section; income should be reported in Section 5.

	COST	MARKET
1. Cash & Equivalents	\$ _____	\$ _____
2. Equities	\$ _____	\$ _____
3. Fixed Income	\$ _____	\$ _____
4. Real Estate	\$ _____	\$ _____
5. Loans:		
a. Mortgages	\$ _____	\$ _____
b. Other (explain) _____	\$ _____	\$ _____
6. Other (explain) _____	\$ _____	\$ _____
7. Liabilities	\$ _____	\$ _____
8. Total Principal	\$ _____	\$ _____

**5. STATEMENT OF INCOME**

1. Undistributed balance from last period		\$ _____
2. Add income received from investments*	\$ _____	
3. Less:		
a. Distributions to cemetery	(\$ _____)	
b. Trustee's expenses	(\$ _____)	
c. Other deductions (explain using separate sheet)	(\$ _____)	
4. Net additions or deductions (Sum of lines 2 – 3a – 3b – 3c)		\$ _____
5. Undistributed balance at the end of this period		\$ _____

\*Interest, cash dividends, net rental income, unexercised options premiums distributed, and capital gains if applicable.

**6. ANSWER THESE QUESTIONS**

- Have there been any sales, exchanges, or leases of any property between the trust and the cemetery company, any owner of an interest in the cemetery company, or relative of any such person? Yes  No
- Are there any loans by the trust or fixed income obligations due to the trust which are classified as uncollectable or are in default as of the close of the fiscal year of the trust? Yes  No
- Has the trust at any time held twenty percent (20%) of more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interests? Yes  No
- Has the trust at any time engaged in any transactions or series of related transactions involving twenty percent (20%) or more of the current value of the trust? Yes  No
- Were there any purchases of nonpublicly traded securities by the trust, the value of which was set without an appraisal by an independent third party? Yes  No

**7. TRUSTEE'S CERTIFICATION**

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

I, \_\_\_\_\_, \_\_\_\_\_ of \_\_\_\_\_  
 (Name) (Title) (Trustee)

\_\_\_\_\_ serving as trustee of the improvement care trust fund above named and described, being first duly sworn, do hereby affirm, under penalty of perjury, that the information contained in and submitted with this report is complete, true and accurate.

X \_\_\_\_\_  
 (Trustee's Signature)

(NOTARY SEAL)

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

My Commission Expires: \_\_\_\_\_ Notary's Signature: \_\_\_\_\_