See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
Or call the IRS Identity Theft Hotline at 1-800-908-4490

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $500,000 and total assets less than $1 250,000 at the end of the year may use this form

► *The organization may have to use a copy of this return to satisfy state reporting requirements*

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning , 2009, and ending ,

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type See Specific Instructions.

C Name of organization
ELKTON CEMETERY TRUST

Number and street (or P O box if mail is not delivered to street address) Room/suite
P O BOX 1148

City or town, state or country, and ZIP + 4
COLUMBIA TN 38402

D Employer identification number
58-1613541

E Telephone number
(931) 380-8328

F Group Exemption Number ►

• *Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).*

G Accounting method ☒ Cash ☐ Accrual
Other (specify) ►

I Website: ► N/A

J Tax-exempt status (check only one) — ☒ 501(c) (13) ◄ (insert no) ☐ 4947(a)(1) or ☐ 527

H Check ► ☐ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ► ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000 A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $500,000 or more, file Form 990 instead of Form 990-EZ ► $ 51,384.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

REVENUE	1	Contributions, gifts, grants, and similar amounts received		1	6,642.
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	4,742.
	5a	Gross amount from sale of assets other than inventory	5a 40,000.		
	b	Less cost or other basis and sales expenses	5b 39,694.		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	306.
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a		
	b	Less direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe ► _____)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	►	9	11,690.
EXPENSES	10	Grants and similar amounts paid (attach schedule)		10	5,600.
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	147.
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe ► TRUSTEE FEES)		16	933.
	17	**Total expenses.** Add lines 10 through 16	►	17	6,680.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	5,010.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	129,807.
	20	Other changes in net assets or fund balances (attach explanation)	BOOK ADJUSTMENT	20	-3,842.
	21	Net assets or fund balances at end of year Combine lines 18 through 20	►	21	130,975.

RECEIVED
MAR 18 2010
OGDEN UT
IRS-OSC

Part II Balance Sheets. If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	129,807.	22	130,975.
23	Land and buildings	0.	23	0.
24	Other assets (describe ► _____)	0.	24	0.
25	**Total assets**	129,807.	25	130,975.
26	**Total liabilities** (describe ► _____)	0.	26	0.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	129,807.	27	130,975.

21

Part III Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? CEMETERY CARE

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses (Required for section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts, optional for others)

28 ELKTON CEMETERY
ELKTON TENNESSEE

(Grants $ 5,600.) If this amount includes foreign grants, check here ▶ ☐ 28a 5,600.

29

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a

30

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 30a

31 Other program services (attach schedule)
(Grants $) If this amount includes foreign grants, check here ▶ ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32 5,600.

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instrs)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

Part V Other Information (Note the statement requirements in the instrs for Part V.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	35b		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ► ; section 4912 ► ; section 4955 ►			
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I	40b		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ►			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ►			
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed ►			

42a The organization's books are in care of ► FIRST FARMERS MERCHANT BANK Telephone no ► (931) 380-8328

Located at ► P O BOX 1148 COLUMBIA TN ZIP + 4 ► 38402

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country ►	42b		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of a Foreign Bank and Financial Accounts			
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country ►	42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here ► ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ► 43

			Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	45		X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

		Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	46	
47	Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If 'Yes,' was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter 'None.'

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over $100,000 ►

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter 'None '

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over $100,000 ►

Sign Here

Under penalties of perjury, I declare that I have examined this return including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

FIRST FARMERS & MERCHANTS BANK Trustee by: April M Bobb AVP 3/8/10

► Signature of officer Date

► FIRST FARMERS & MERCHANTS BANK TRUSTEE BY APRIL M BOBB ASST. TRUST OFFICER

Type or print name and title

Paid Preparer's Use Only

Preparer's signature ►		Date	Check if self-employed ► ☐
Firm's name (or yours if self-employed), address, and ZIP + 4 ►	OAKTREE TAX SERVICE P O Box 894 MILFORD OH 45150-0894		Preparer's Identifying Number (See instructions) EIN ► Phone no ► (513) 774-8805

May the IRS discuss this return with the preparer shown above? See instructions ► ☐ Yes ☐ No

ACCT TYPE -CEMETERIES	DATE OPENED-06/13/1991	FEE DUE -M-JUL	FEE SCHED-02	RTN PWR-GENERAL	INV POWERS-STAT INV	OBJ-INCOME F	
BRANCH -00	CRITICAL DT-00/00/0000	FEE TYPE -DEDUCT	TAXLOTS -YES	OWN TIME DEP -N	OWN TIME DEP -Y	%	
OFFICER -R MULLEN	PROXY OWNER-99187 OBO	FEE PYMT -12/07/2009	TAX Y/E -DEC	COM TRUST FND-N	COM TRUST FND-N		
INV OFFICER-R MULLEN	INV INCOME -YES	FEE BASE	SITUS -TN	NON INC PROP -N	NON INC PROP -N		
NO OF BENE -00	PRIN INVAS -NO	FEE MIN	TAX SV -NO	REAL ESTATE -N	REAL ESTATE -N		
ACCT STATUS-ACTIVE	AUTO OVDRFT-NO	FEE DISC	MDB ELEC -NONE	OWN STOCK -N	OWN STOCK -N		
VOTNG AUTH -SOLE	STMT DUE -Q-DEC	FEE DISC %	CASH SWEEP-YES	BUSINESS INT -N	BUSINESS INT -N		
INVST DISC -FULL	REVW DUE -A-MAR	INF RPTG -APPLICABLE	1098 & 1099MISC(NONEMP COMP) ONLY				

SECURITY NAME	SHARES OR PAR	FINL RTNG	INVT DISC	INVESTMENT COST BASIS	INVENTORY BASIS	EST ANNUAL INCOME	CURR YLD COST	CURR YLD MKT	% MKT VALUE	ADJUSTED MKT VAL LAST YR	UNIT MARKET PRICE	CURRENT MARKET VALUE
CASH												
INCOME CASH				88.79					0.1			88.79
PRINCIPAL CASH				0.00					0.0			0.00
TOTAL CASH				88.79						89		88.79
***CASH EQUIVALENTS ***					MISC CASH EQUIV-TXBL							
OTHER MISC CASH EQUIV-TXBL												
FED GOV OBLIG IC/INC	14,987.45		FULL	14,987.45	14,987	4	0.0	0.0	11.3	14,987	1.000*	14,987.45
FED GOV OBLIG IC/PR	6,498.28		FULL	6,498.28	6,498	2	0.0	0.0	4.9	6,498	1.000*	6,498.28
TOTAL OTHER MISC CASH EQUIV-TXBL				21,485.73	21,485	6	0.0	0.0	16.2	21,485		21,485.73
TOTAL MISC CASH EQUIV-TXBL				21,485.73	21,485	6	0.0	0.0	16.2	21,485		21,485.73
***TOTAL CASH EQUIVALENTS ***				21,485.73	21,485	6	0.0	0.0	16.2	21,485		21,485.73
***FIXED INCOME SECURITIES ***					U.S. GOVT AGENCIES							
FEDERAL HOME LN MTG CORP MTN												
MTNF 4.300% 2/03/11	15,000	AAA	FULL	14,400.00	14,400	645	4.5	4.1	11.7	15,905	103.783	15,567.45
FEDERAL HOME LOAN BANKS												
DEB 4.000% 5/14/13	25,000	AAA	FULL	25,000.00	25,000	1,000	4.0	4.0	19.1	25,664	101.375	25,343.75
FEDERAL FARM CR BKS GLOBAL												
DEB 4.950% 6/17/19	40,000	AAA	FULL	40,000.00	40,000	1,980	5.0	4.9	30.2	40,000	100.250	40,100.00
TOTAL U.S. GOVT AGENCIES				79,400.00	79,400	3,625	4.6	4.5	61.1	81,569		81,011.20

SECURITY NAME	SHARES OR PAR	FINL RTNG	INVT DISC	INVESTMENT COST BASIS	INVENTORY BASIS	EST ANNUAL INCOME	CURR YLD COST	CURR YLD MKT	% MKT VALUE	ADJUSTED MKT VAL LAST YR	UNIT MARKET PRICE	CURRENT MARKET VALUE
					BANK CERTIF OF DEP							
COMMUNITY SOUTH BANK CD STEP INT 12/30/2010	30,000		FULL	30,000.00	30,000	1,080	3.6	3.6	22.6	30,000	100.000*	30,000.00
***TOTAL FIXED INCOME SECURITIES ***				109,400.00	109,400	4,705	4.3	4.2	83.7	111,569		111,011.20
SUB-TOTALS				130,974.52	130,885	4,711	3.6	3.6	100.0	133,143		132,585.72
ACCRUED INTEREST												473.28
EX-DIVIDENDS												0.00
GRAND TOTALS				130,974.52	130,885	4,711	3.6	3.6	100.0	133,143		133,059.00

INVESTMENT CONTROL	130,885.73	SHARES/PAR CONTROL	131,485.73		
TAX YTD LONG TERM G/L	305.80	FEES PAID Y/T/D	924.52	PRIOR Y/E MARKET VALUE	129,806.68
TAX YTD MID TERM G/L	0.00	LAST FEE PMT DATE	12/07/2009	CONTRIBUTIONS TO DATE	0.00
TAX YTD SHORT TERM G/L	0.00				