



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. 1545-0047

2009Open 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

EVERGREEN CEMETERY PERPETUAL CARE FUND

1755000017

Number and street (or P.O. box, if mail is not delivered to street address)

REGIONS BANK TRUST DEPT, PO BOX 2886

City or town, state or country, and ZIP + 4

MOBILE, AL 36652-2886

D Employer identification number

63-6074232

E Telephone number

(251) 690-1024

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) (3) (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. **\$ 56,310.**

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

1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	11,217.
5a	Gross amount from sale of assets other than inventory	5a	45,093.
5b	Less: cost or other basis and sales expenses	5b	63,036.
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	-17,943.
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ☐		
6a	Gross revenue (not including reported on line 1) of contributions	6a	
6b	Less: direct expenses other than fundraising expenses	6b	
6c	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	
7b	Less: cost of goods sold	7b	
7c	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	-6,726.
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	600.
13	Professional fees and other payments to independent contractors	13	600.
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe ►)	16	
17	Total expenses. Add lines 10 through 16	17	1,200.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-7,926.
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	334,641.
20	Other changes in net assets or fund balances (attach explanation)	20	536.
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	327,251.

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	334,641.	327,251.
23 Land and buildings		
24 Other assets (describe ►)		
25 Total assets	334,641.	327,251.
26 Total liabilities (describe ►)		
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	334,641.	327,251.

JSA
8E1008 1 000

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2009)

CZG766 9155 11/14/2011 17:28:58

1755000017

3

444 444 444

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

What is the organization's primary exempt purpose? **STMT 5**

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, and other relevant information for each program title.

Expenses

(Required for section 501(c)(3) and 501(c)(29) organizations and section 4947(a)(1) trusts; optional for others.)

28		
(Grants \$) If this amount includes foreign grants, check here ▶		28a
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

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

[illegible]

Part V Other Information (Note the statement requirements in the instructions 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	
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		
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	X
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 ▶ REGIONS BANK, TRUST DEPARTMENT Telephone no. ▶ (251) 690-1024 Located at ▶ 11 N WATER ST 25TH FLOOR, MOBILE, AL ZIP + 4 ▶ 36602		
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)?	42b	X
If "Yes," enter the name of the foreign country: ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	X
If "Yes," enter the name of the foreign country: ▶		
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		
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

Form 990-EZ (2009)

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.

- 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 Yes No
 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II 46 47 48 49a 49b
 48 Is the organization a school as described in section 170(b)(1)(A)(iii)? If "Yes," complete Schedule E X
 49a Did the organization make any transfers to an exempt non-charitable related organization? X
 b If "Yes," was the related organization a section 527 organization? X
 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."

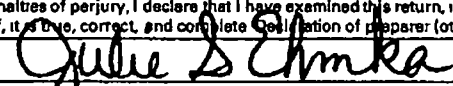
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over \$100,000 ► NONE

- 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
NONE		

d Total number of other independent contractors receiving over \$100,000 ► NONE

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.			
	 Signature of officer		11/14/2011 Date	
Paid Preparer's Use Only	TRUST OFFICER Type or print name and title			
	Preparer's signature 	Date	Check if self-employed ☐	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4		EIN	Phone no.

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

Form 990-EZ (2009)

CIS CASE: DO NOT CORRESPOND FOR A SIGNATURE

JSA

BE1031 1 000

CZG766 9155 11/14/2011 17:28:58

1755000017

6

333 333 333

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

N/A

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)						12
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14		%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15		%
16a 33 1/3% support test - 2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐			
b 33 1/3% support test - 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐			
17a 10%-facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐			
b 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐			

Schedule A (Form 990 or 990-EZ) 2009

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

N/A

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b.						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ▶ ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	18	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests - 2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ ☐		
b 33 1/3% support tests - 2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶ ☐		

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions.

[illegible]

EVERGREEN CEMETERY PERPETUAL CARE FUND

63-6074232

FORM 990EZ, PART I - INVESTMENT INCOME
=====

DESCRIPTION

DIVIDEND INCOME

11,217.

TOTAL

11,217.
=====

STATEMENT 1

XD576 2000

CZG766 9155 11/14/2011 17:28:58

1755000017

11 -

345.551

EVERGREEN CEMETERY PERPETUAL CARE FUND

63-6074232

FORM 990EZ, PART I - OTHER INCREASES IN FUND BALANCES
=====

TIMING DIFFERENCE

540.

TOTAL

540.
=====

STATEMENT 2

XD576 2000

CZG766 9155 11/14/2011 17:28:58

1755000017

12 -

040 001

EVERGREEN CEMETERY PERPETUAL CARE FUND

63-6074232

FORM 990EZ, PART I - OTHER DECREASES IN FUND BALANCES
=====

ROUNDING

4.

TOTAL

4.
=====

STATEMENT 3

XD578 2.000

CZG766 9155 11/14/2011 17:28:58

1755000017

13 -

549 001

EVERGREEN CEMETERY PERPETUAL CARE FUND

63-6074232

FORM 990EZ, PART II - CASH, SAVINGS AND INVESTMENTS

=====

DESCRIPTION -----	BEGINNING OF YEAR -----	END OF YEAR -----
SAVINGS	21,320.	22,161.
INVESTMENTS - SECURITIES	313,321.	305,090.
TOTALS	334,641.	327,251.
	=====	=====

STATEMENT 4

XD576 2000

CZG766 9155 11/14/2011 17:28:58

1755000017

14 -

345.331

EVERGREEN CEMETERY PERPETUAL CARE FUND

63-6074232

FORM 990EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE
=====

MAINTENANCE, UPKEEP & CARE OF
EVERGREEN CEMETERY

STATEMENT 5

XD576 2.000

CZG766 9155 11/14/2011 17:28:58

1755000017

15 -

040 . 001

EVERGREEN CEMETERY PERPETUAL CARE FUND

63-6074232

FORM 990EZ, PART IV - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
=====

OFFICER NAME:

REGIONS BANK

ADDRESS:

P.O. BOX 6507

DOTHAN, AL 36302-6507

TITLE:

TRUSTEE

AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

COMPENSATION 600.

TOTAL COMPENSATION:

600.

=====

STATEMENT 6

XD578 2 000

CZG766 9155 11/14/2011 17:28:58

1755000017

16 -

545 551

EVERGREEN CEMETERY PERPETUAL CARE FUND

63-6074232

SCHEDULE A, PART I (h) - INFORMATION ABOUT SUPPORTED ORGANIZATIONS

NAME OF SUPPORTED ORGANIZATION:

EVERGREEN CEMETERY

EIN: 63-6001247

TYPE OF ORGANIZATION FROM PART I: Section 170(b)(1)(A)(vi)

IS THE ORGANIZATION LISTED IN GOVERNING DOCUMENT?: YES

DID YOU NOTIFY THE ORGANIZATION OF YOUR SUPPORT?: YES

IS THE ORGANIZATION ORGANIZED IN THE U.S.?: YES

TOTAL SUPPORT:

NONE

STATEMENT 7

XD576 2.000

CZG766 9155 11/14/2011 17:28:58

1755000017

17 E

545 .001