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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0052

2012

Open to Public Inspection

For calendar year 2012, or tax year beginning 01-01-2012 , and ending 12-31-2012

Name of foundation
KNOX COUNTY OLD GRAY CEMETERY
TRUST CO OF KNOXVILLE - TRUST DIVISION

A Employer identification number
23-7426428

Number and street (or P O box number if mail is not delivered to street address)
4823 OLD KINGSTON PIKE NO 100

Room/suite

B Telephone number (see instructions)
(865) 971-1902

City or town, state, and ZIP code
KNOXVILLE, TN 37919

C If exemption application is pending, check here ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ☐

H Check type of organization ☑ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ☐

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)* ▶$ 1,153,979

J Accounting method ☑ Cash ☐ Accrual ☐ Other (specify)
(Part I, column (d) must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)	43,586			
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	1	1	1	
	4	Dividends and interest from securities	25,267	25,267	25,267	
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	31,754			
	b	Gross sales price for all assets on line 6a 274,556				
	7	Capital gain net income (from Part IV, line 2)		31,754		
	8	Net short-term capital gain			48	
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	7,465	0	7,465	
	12	**Total.** Add lines 1 through 11	108,073	57,022	32,781	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	13,200	0	0	13,200
	14	Other employee salaries and wages	8,204	0	0	8,204
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)	4,513	4,513	4,513	0
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	1,588	0	0	1,588
	19	Depreciation (attach schedule) and depletion	30,991	0	0	
	20	Occupancy				
	21	Travel, conferences, and meetings	605	0	0	605
	22	Printing and publications				
	23	Other expenses (attach schedule)	47,771	0	3,700	44,071
	24	**Total operating and administrative expenses.** Add lines 13 through 23	106,872	4,513	8,213	67,668
	25	Contributions, gifts, grants paid	0			0
	26	**Total expenses and disbursements.** Add lines 24 and 25	106,872	4,513	8,213	67,668
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	1,201			
	b	**Net investment income** (if negative, enter -0-)		52,509		
	c	**Adjusted net income** (if negative, enter -0-)			24,568	

Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	40,308	8,407	8,407
	2	Savings and temporary cash investments	28,783	59,516	59,516
	3	Accounts receivable ▶			
		Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)	258,410	242,664	249,223
	b	Investments—corporate stock (attach schedule)	582,510	578,065	694,446
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ 253,005			
		Less accumulated depreciation (attach schedule) ▶ 111,100	119,502	141,905	141,905
	15	Other assets (describe ▶)	515	482	482
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	1,030,028	1,031,039	1,153,979
Liabilities	17	Accounts payable and accrued expenses	190		
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	190	0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here** ▶ ☐ **and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☑ **and complete lines 27 through 31.**			
	27	Capital stock, trust principal, or current funds	1,029,838	1,031,039	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	0	0	
	30	**Total net assets or fund balances** (see page 17 of the instructions)	1,029,838	1,031,039	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	1,030,028	1,031,039	

Part III **Analysis of Changes in Net Assets or Fund Balances**

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,029,838
2	Enter amount from Part I, line 27a	2	1,201
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	1,031,039
5	Decreases not included in line 2 (itemize) ▶	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,031,039

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	See Additional Data Table			
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
a	See Additional Data Table			
b				
c				
d				
e				

2	Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	31,754
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		3	48

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☐ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2011			
2010			
2009			
2008			
2007			

2	**Total** of line 1, column (d).	2	
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	
4	Enter the net value of noncharitable-use assets for 2012 from Part X, line 5.	4	
5	Multiply line 4 by line 3.	5	
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	
7	Add lines 5 and 6.	7	
8	Enter qualifying distributions from Part XII, line 4.	8	

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☑ and enter "N/A" on line 1. Date of ruling or determination letter 1987-04-13 **(attach copy of letter if necessary–see instructions)**			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b		1	N/A
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	
3	Add lines 1 and 2		3	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-		5	0
6	Credits/Payments			
a	2012 estimated tax payments and 2011 overpayment credited to 2012	6a		
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments Add lines 6a through 6d		7	0
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	0
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	
11	Enter the amount of line 10 to be **Credited to 2013 estimated tax** ▶	**Refunded** ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ 0 **(2)** On foundation managers ▶ $ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶TN			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9	Yes	
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶WWW OLDGRAYCEMETERY COM

14 The books are in care of ▶THE TRUST COMPANY OF KNOXVILLE Telephone no ▶(865) 971-1902

Located at ▶4823 OLD KINGSTON PIKE SUITE 100 KNOXVILLE TN ZIP+4 ▶37919

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ | 15 |

			Yes	No
16	At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No

See instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ▶

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☑ Yes ☐ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?	1b		No
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012? ☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____ , 20____ , 20____ , 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2012 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?	4b		No

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☑ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?	**5b**		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**7b**		

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(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, other allowances
See Additional Data Table				

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
NONE				
Total number of other employees paid over $50,000 ▶				0

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)***

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
NONE		
Total number of others receiving over $50,000 for professional services. . . . . ▶		0

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 MAINTAIN AND PROVIDE UPKEEP FOR THE OLD GRAY CEMETERY AS AN EDUCATIONAL, HISTORICAL AND MEMORIAL PARK THE PARK IS OPEN DAILY TO THE PUBLIC	121,062
2	
3	
4	

Part IX-B **Summary of Program-Related Investments** (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See page 24 of the instructions **3**	
Total. Add lines 1 through 3. . . . . ▶	0

Part X **Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	986,554
b	Average of monthly cash balances	1b	36,162
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	1,022,716
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0		
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	1,022,716
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	15,341
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,007,375
6	**Minimum investment return.** Enter 5% of line 5	6	50,369

Part XI **Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☑ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	
2a	Tax on investment income for 2012 from Part VI, line 5 — 2a		
b	Income tax for 2012 (This does not include the tax from Part VI) — 2b		
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
6	Deduction from distributable amount (see instructions)	6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	

Part XII **Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	67,668
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	53,394
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	121,062
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	121,062

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII **Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only.				
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2012				
a From 2007.				
b From 2008.				
c From 2009.				
d From 2010.				
e From 2011.				
f **Total** of lines 3a through e.				
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ $ __________				
a Applied to 2011, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2012 distributable amount.				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2012 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount —see instructions				
e Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2007 not applied on line 5 or line 7 (see instructions) . . .				
9 **Excess distributions carryover to 2013.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2008. . . .				
b Excess from 2009. . . .				
c Excess from 2010. . . .				
d Excess from 2011. . . .				
e Excess from 2012. . . .				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2012, enter the date of the ruling. . . . . . . ▶ 1983-01-01

b Check box to indicate whether the organization is a private operating foundation described in section ☑ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2012	(b) 2011	(c) 2010	(d) 2009	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	24,568	16,498	22,476	17,833	81,375
b 85% of line 2a	20,883	14,023	19,105	15,158	69,169
c Qualifying distributions from Part XII, line 4 for each year listed	121,062	127,427	82,246	89,841	420,576
d Amounts included in line 2c not used directly for active conduct of exempt activities	0	0	0	0	0
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c	121,062	127,427	82,246	89,841	420,576
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	33,579	33,370	32,551	29,592	129,092
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶☑ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number of the person to whom applications should be addressed

b The form in which applications should be submitted and information and materials they should include

c Any submission deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
Total . . . . ▶ **3a**				0
b *Approved for future payment*				
Total . . . . ▶ **3b**				0

Part XVI-A **Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments			14	1	
4 Dividends and interest from securities. . . .			14	25,267	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory			18	31,754	
9 Net income or (loss) from special events					3,765
10 Gross profit or (loss) from sales of inventory. .					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .		0		57,022	3,765

13 Total. Add line 12, columns (b), (d), and (e). 13 60,787

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B **Relationship of Activities to the Accomplishment of Exempt Purposes**

Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
9	AFTER-DARK TOURS GIVEN BY LANTERN LIGHT TO EDUCATE THE PUBLIC
9	REGARDING THE HISTORY OF THE OLD GRAY CEMETERY

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash.	**1a(1)**		**No**
	(2) Other assets.	**1a(2)**		**No**
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization.	**1b(1)**		**No**
	(2) Purchases of assets from a noncharitable exempt organization.	**1b(2)**		**No**
	(3) Rental of facilities, equipment, or other assets.	**1b(3)**		**No**
	(4) Reimbursement arrangements.	**1b(4)**		**No**
	(5) Loans or loan guarantees.	**1b(5)**		**No**
	(6) Performance of services or membership or fundraising solicitations.	**1b(6)**		**No**
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	**1c**		**No**

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line No	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?. . . . . . ☐ Yes ☑ No

b If "Yes," complete the following schedule

(a) Name of organization	**(b)** Type of organization	**(c)** Description of relationship

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 taxpayer or fiduciary) is based on all information of which preparer has any knowledge

******	2013-06-26	******
Signature of officer or trustee	Date	Title

May the IRS discuss this return with the preparer shown below (see instr)? ☑ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶ ☑	PTIN
J TODD ELLIS CPA	J TODD ELLIS CPA			P00286504

Firm's name ▶	STEINER & ELLIS PLLC	Firm's EIN ▶ 62-1873897
Firm's address ▶	5516 LONAS DRIVE STE 260 KNOXVILLE, TN 37909	Phone no (865) 212-3800

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	**(b)** How acquired P—Purchase D—Donation	**(c)** Date acquired (mo , day, yr)	**(d)** Date sold (mo , day, yr)
106 136 SHS ARTISAN SMALL CAP VALUE FD	P	2011-12-19	2012-11-09
528 451 SHS ARTISAN SMALL CAP VALUE FD	P	2004-08-16	2012-11-09
132 714 SHS ARTISAN SMALL CAP VALUE FD	P	2004-08-16	2012-11-05
150 009 SHS ARTISAN SMALL CAP VALUE FD	P	2007-12-20	2012-11-09
349 537 SHS ARTISAN SMALL CAP VALUE FD	P	2007-12-20	2012-11-09
59 347 SHS ARTISAN SMALL CAP VALUE FD	P	2008-03-05	2012-11-09
208 910 SHS ARTISAN SMALL CAP VALUE FD	P	2008-12-03	2012-11-09
106 952 SHS BMO SMALL-CAP GROWTH Y	P	2011-07-25	2012-11-05
579 447 SHS CRM MID CAP VALUE INVESTOR SHS	P	2004-11-29	2012-02-27
314 589 SHS CRM MID CAP VALUE INVESTOR SHS	P	2005-02-10	2012-02-27
30 841 SHS CRM MID CAP VALUE INVESTOR SHS	P	2008-12-03	2012-02-27
23 189 SHS CRM MID CAP VALUE INVESTOR SHS	P	2009-12-17	2012-02-27
1,520 913 SHS MAINSTAY LARGE CAP GROWTH FD CL I	P	2010-06-14	2012-11-05
306 748 SHS MANNING & NAPIER DIVIDEND FOCUS A	P	2011-07-25	2012-11-05
631 766 SHS METROPOLITAN WEST TOTAL RETURN BOND CL M	P	2011-05-09	2012-11-05
172 563 SHS PIMCO TOTAL RETURN FD #435 (ADMIN SHS)	P	2010-12-09	2012-11-05
306 480 SHS RAINIER MID CAP EQUITY FD	P	2007-02-26	2012-08-13
322 051 SHS RAINIER MID CAP EQUITY FD	P	2007-03-05	2012-08-13
102 303 SHS RAINIER MID CAP EQUITY FD	P	2008-12-03	2012-08-13
519 673 SHS TEMPLETON GLOBAL BOND ADV CL	P	2011-05-09	2012-11-05
738 339 SHS TEMPLETON INST'L FDS - FOREIGN EQUITY SERIES	P	2010-06-14	2012-02-27
2,928 016 SHS TEMPLETON INST'L FDS - FOREIGN EQUITY SERIES	P	2010-06-14	2012-11-09
148 500 SHS VANGUARD GROWTH INDEX SIGNAL SHS FD #1347	P	2010-06-14	2012-11-05
1,448 554 SHS WILLIAM BLAIR INTL GROWTH FD CL N	P	2004-08-16	2012-11-09
157 598 SHS WILLIAM BLAIR INTL GROWTH FD CL N	P	2005-02-10	2012-11-09
72 497 SHS WILLIAM BLAIR INTL GROWTH FD CL N	P	2005-02-10	2012-11-05
192 970 SHS WILLIAM BLAIR INTL GROWTH FD CL N	P	2005-05-18	2012-11-05
48 600 SHS WILLIAM BLAIR INTL GROWTH FD CL N	P	2006-12-22	2012-02-27
58 307 SHS WILLIAM BLAIR INTL GROWTH FD CL N	P	2007-12-20	2012-02-27
666 406 SHS WILLIAM BLAIR INTL GROWTH FD CL N	P	2008-02-25	2012-02-27

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	**(b)** How acquired P—Purchase D—Donation	**(c)** Date acquired (mo , day, yr)	**(d)** Date sold (mo , day, yr)
10 006 SHS WILLIAM BLAIR INTL GROWTH FD CL N	P	2008-02-25	2012-11-05
323 809 SHS WILLIAM BLAIR INTL GROWTH FD CL N	P	2008-10-06	2012-11-09
285 024 SHS WILLIAM BLAIR INTL GROWTH FD CL N	P	2008-12-03	2012-11-09
200 238 SHS WILLIAM BLAIR INTL GROWTH FD CL N	P	2008-12-19	2012-11-09
378 835 SHS WILLIAM BLAIR INTL GROWTH FD CL N	P	2009-04-20	2012-11-09
CAPITAL GAINS DIVIDENDS	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	**(f)** Depreciation allowed (or allowable)	**(g)** Cost or other basis plus expense of sale	**(h)** Gain or (loss) (e) plus (f) minus (g)
1,563		1,515	48
7,784		8,684	-900
2,000		2,180	-180
2,210		2,076	134
5,149		4,838	311
874		800	74
3,077		1,978	1,099
2,000		2,174	-174
16,659		15,100	1,559
9,044		8,000	1,044
887		557	330
667		543	124
12,000		9,065	2,935
4,000		3,761	239
7,000		6,659	341
2,000		1,864	136
12,780		11,833	947
13,430		11,600	1,830
4,266		2,242	2,024
7,000		7,223	-223
13,888		12,825	1,063
54,783		50,860	3,923
5,000		3,669	1,331
31,202		26,117	5,085
3,395		3,425	-30
1,579		1,575	4
4,203		4,199	4
1,024		1,324	-300
1,228		1,645	-417
14,035		18,053	-4,018

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	**(f)** Depreciation allowed (or allowable)	**(g)** Cost or other basis plus expense of sale	**(h)** Gain or (loss) (e) plus (f) minus (g)
218		271	-53
6,975		5,278	1,697
6,139		3,606	2,533
4,313		2,569	1,744
8,160		4,694	3,466
4,024			4,024

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			**(l)** Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	**(j)** Adjusted basis as of 12/31/69	**(k)** Excess of col (i) over col (j), if any	
			48
			-900
			-180
			134
			311
			74
			1,099
			-174
			1,559
			1,044
			330
			124
			2,935
			239
			341
			136
			947
			1,830
			2,024
			-223
			1,063
			3,923
			1,331
			5,085
			-30
			4
			4
			-300
			-417
			-4,018

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			**(l)** Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
(i) F M V as of 12/31/69	**(j)** Adjusted basis as of 12/31/69	**(k)** Excess of col (i) over col (j), if any	
			-53
			1,697
			2,533
			1,744
			3,466
			4,024

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(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, other allowances
JOHN W BAKER JR PO BOX 1708 KNOXVILLE,TN 379011708	TRUSTEE 0 00	0	0	0
SUSAN P BRACKNEY 3507 TALAHI DRIVE KNOXVILLE,TN 37919	VICE-PRESIDENT 0 00	0	0	0
NEILL ALBERS TOWNSEND 732 KENESAW AVENUE KNOXVILLE,TN 37919	TRUSTEE 0 00	0	0	0
J STEVE COTHAM 500 WEST CHURCH AVENUE KNOXVILLE,TN 37902	TRUSTEE 0 00	0	0	0
WILLIAM R DEMPSTER 8730 BELLE MINA WAY KNOXVILLE,TN 37923	TREASURER 0 00	0	0	0
MARY TOD FINCH 7108 HICKORY HILLS DRIVE KNOXVILLE,TN 37919	TRUSTEE 0 00	0	0	0
MATTHEW MCCLELLAN 656 KENESAW AVENUE KNOXVILLE,TN 37919	TRUSTEE 0 00	0	0	0
FLORENCE MCNABB 421 CIRCLE HILL DRIVE KNOXVILLE,TN 379194203	SECRETARY 0 00	0	0	0
ARTHUR PICKLE 6200 KINGSTON PIKE KNOXVILLE,TN 37919	TRUSTEE 0 00	0	0	0
GAINES PITTENGER 2221 CHEROKEE BOULEVARD KNOXVILLE,TN 37919	TRUSTEE 0 00	0	0	0
ROBERT H POLK 535 LOCUST STREET 403 KNOXVILLE,TN 37902	TRUSTEE 0 00	0	0	0
RICHARD PERRY 620 MABRY HOOD ROAD KNOXVILLE,TN 37932	ADVISOR 0 00	0	0	0
ALIX F DEMPSTER 905 HEATHER WAY KNOXVILLE,TN 37919	EXECUTIVE SECRETARY 25 00	13,200	0	0
TRUST COMPANY OF KNOXVILLE 4823 OLD KINGSTON PIKE SUITE 100 KNOXVILLE,TN 37919	TRUSTEE 0 00	0	0	0
RUSSELL KUHLMAN 4205 KINGSTON PIKE KNOXVILLE,TN 37919	PRESIDENT 0 00	0	0	0
GINGER BOND BROWNING 4146 FOREST GLEN KNOXVILLE,TN 37919	TRUSTEE 0 00	0	0	0
JIM CORTESE 1833 RIVERSHORE DRIVE KNOXVILLE,TN 37914	TRUSTEE 0 00	0	0	0
HENRY NEWTON 1926 WHITMAN DRIVE KNOXVILLE,TN 37909	TRUSTEE 0 00	0	0	0
WILLIAM G BROWNLOW IV 3864 DELLWOOD DRIVE KNOXVILLE,TN 37919	TRUSTEE 0 00	0	0	0
JUDY LOEST 508 UNION AVENUE 507 KNOXVILLE,TN 37902	TRUSTEE 0 00	0	0	0
ELLEN W ROCHELLE 4815 KINGSTON PIKE 129 KNOXVILLE,TN 37919	TRUSTEE 0 00	0	0	0
JAY ROEHL 1415 KENTON WAY KNOXVILLE,TN 37922	TRUSTEE 0 00	0	0	0
MARGARET A NEWTON 740 KENESAW AVENUE KNOXVILLE,TN 37919	ADVISOR 0 00	0	0	0

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2012

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
KNOX COUNTY OLD GRAY CEMETERY TRUST CO OF KNOXVILLE - TRUST DIVISION	FORM 990-PF PAGE 1	23-7426428

Part I **Election To Expense Certain Property Under Section 179**
Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013 Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	26,447
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	173

Part III **MACRS Depreciation (Do not** include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	4,040
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property		26,447	15 0	HY	150 DB	331
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV **Summary** (see instructions)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	30,991
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.*)

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 **28**

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 . . . . **29**

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) . . .												
31 Total commuting miles driven during the year .												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use? .												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions)					

43 Amortization of costs that began before your 2012 tax year **43**

44 Total. Add amounts in column (f) See the instructions for where to report **44**

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TY 2012 Depreciation Schedule

Name: KNOX COUNTY OLD GRAY CEMETERY
TRUST CO OF KNOXVILLE - TRUST DIVISION

EIN: 23-7426428

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
GATE HOUSE RESTORATION	2007-08-10	24,613	2,761	SL	39 000000000000	631	0	0	
LAMP POSTS	2007-12-18	59,260	6,139	SL	39 000000000000	1,519	0	0	
OTHER ASSETS	2007-01-01	25,635	25,635	SL	39 000000000000	0	0	0	
RECEIVING VAULT	2008-08-22	8,948	773	SL	39 000000000000	229	0	0	
GATE HOUSE RESTORATION	2008-06-26	3,050	276	SL	39 000000000000	78	0	0	
FENCE	2008-08-21	2,600	577	SL	15 000000000000	173	0	0	
GATE HOUSE RESTORATION	2009-07-20	25,407	1,601	SL	39 000000000000	651	0	0	
FILE CABINETS	2009-06-24	3,880	1,091	200DB	7 000000000000	243	0	0	
WINDOW BLINDS	2009-07-27	631	177	200DB	7 000000000000	39	0	0	
CHAIRS	2009-08-18	109	30	200DB	7 000000000000	7	0	0	
GATE HOUSE RESTORATION	2010-02-12	332	16	SL	39 000000000000	9	0	0	
LAMP POSTS	2010-10-04	5,397	167	SL	39 000000000000	138	0	0	
SOFTWARE	2010-02-05	300	233	200DB	3 000000000000	45	0	0	
COMPUTER	2010-02-12	2,348	1,221	200DB	5 000000000000	451	0	0	
LAMP POSTS	2011-06-27	37,101		150DB	15 000000000000	0	0	0	
LAMP POSTS	2012-12-31	52,894		150DB	15 000000000000	26,778	0	0	
SURVEY	2012-08-10	500		L		0	0	0	

TY 2012 Investments Corporate Stock Schedule

Name: KNOX COUNTY OLD GRAY CEMETERY
TRUST CO OF KNOXVILLE - TRUST DIVISION

EIN: 23-7426428

Name of Stock	End of Year Book Value	End of Year Fair Market Value
EXXON MOBIL	893	34,620
TRUST COMPANY OF KNOXVILLE - EQUITY MUTUAL FUNDS	577,172	659,826

TY 2012 Investments Government Obligations Schedule

Name:	KNOX COUNTY OLD GRAY CEMETERY TRUST CO OF KNOXVILLE - TRUST DIVISION
EIN:	23-7426428
US Government Securities - End of Year Book Value:	0
US Government Securities - End of Year Fair Market Value:	0
State & Local Government Securities - End of Year Book Value:	242,664
State & Local Government Securities - End of Year Fair Market Value:	249,223

TY 2012 Land, Etc. Schedule

Name: KNOX COUNTY OLD GRAY CEMETERY
TRUST CO OF KNOXVILLE - TRUST DIVISION

EIN: 23-7426428

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
GATE HOUSE RESTORATION	24,613	3,392	21,221	
LAMP POSTS	59,260	7,658	51,602	
OTHER ASSETS	25,635	25,635	0	
RECEIVING VAULT	8,948	1,002	7,946	
GATE HOUSE RESTORATION	3,050	354	2,696	
FENCE	2,600	750	1,850	
GATE HOUSE RESTORATION	25,407	2,252	23,155	
FILE CABINETS	3,880	3,274	606	
WINDOW BLINDS	631	532	99	
CHAIRS	109	92	17	
GATE HOUSE RESTORATION	332	25	307	
LAMP POSTS	5,397	305	5,092	
SOFTWARE	300	278	22	
COMPUTER	2,348	1,672	676	
LAMP POSTS	37,101	37,101	0	
LAMP POSTS	52,894	26,778	26,116	
SURVEY	500	0	500	

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TY 2012 Other Assets Schedule

Name: KNOX COUNTY OLD GRAY CEMETERY
TRUST CO OF KNOXVILLE - TRUST DIVISION

EIN: 23-7426428

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
ACCRUED INCOME	515	482	482

TY 2012 Other Expenses Schedule

Name: KNOX COUNTY OLD GRAY CEMETERY
TRUST CO OF KNOXVILLE - TRUST DIVISION

EIN: 23-7426428

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TOURS & PROJECTS	4,453	0	3,700	753
CONTRACT LABOR	24,900	0	0	24,900
GROUNDS EXPENSES	6,241	0	0	6,241
INSURANCE	1,737	0	0	1,737
OFFICE SUPPLIES	4,250	0	0	4,250
MAINTENANCE	1,940	0	0	1,940
DUES & SUBSCRIPTIONS	230	0	0	230
UTILITIES	3,920	0	0	3,920
MISCELLANEOUS	100	0	0	100

TY 2012 Other Income Schedule

Name: KNOX COUNTY OLD GRAY CEMETERY
TRUST CO OF KNOXVILLE - TRUST DIVISION

EIN: 23-7426428

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
GROSS INCOME FROM SPECIAL FUNDRAISING EVENTS	7,465		7,465

TY 2012 Other Professional Fees Schedule

Name: KNOX COUNTY OLD GRAY CEMETERY
TRUST CO OF KNOXVILLE - TRUST DIVISION

EIN: 23-7426428

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT FEES	4,513	4,513	4,513	0

TY 2012 Taxes Schedule

Name: KNOX COUNTY OLD GRAY CEMETERY
TRUST CO OF KNOXVILLE - TRUST DIVISION

EIN: 23-7426428

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	1,588	0	0	1,588