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Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

OMB No 1545-1150

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

2012

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2012 calendar year, or tax year beginning , 2012, and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization ELKTON CEMETERY TRUST	D Employer identification number 58-1613541
	Number and street (or P O box, if mail is not delivered to street address) Room/suite P O BOX 1148	E Telephone number (931) 380-8328
	City or town, state or country, and ZIP + 4 COLUMBIA TN 38402	F Group Exemption Number

G Accounting Method: Cash Accrual Other (specify) _____

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

I Website: **N/A**

J Tax-exempt status (check only one) - 501(c)(3) 501(c) (13) (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **52,668.**

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

Check if the organization used Schedule O to respond to any question in this Part I

REVENUE	1 Contributions, gifts, grants, and similar amounts received	1	0.	
	2 Program service revenue including government fees and contracts	2		
	3 Membership dues and assessments	3		
	4 Investment income	4	2,108.	
	5a Gross amount from sale of assets other than inventory	5a	50,000.	
	b Less: cost or other basis and sales expenses	5b	50,000.	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0.	
	6 Gaming and fundraising events			
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a		
b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b			
c Less: direct expenses from gaming and fundraising events	6c			
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d			
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 in Schedule O)	8	560.		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	2,668.		
EXPENSES	10 Grants and similar amounts paid (list in Schedule O)	See L-10 Stmt	10	1,500.
	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	206.
	14 Occupancy, rent, utilities, and maintenance		14	
	15 Printing, publications, postage, and shipping		15	
	16 Other expenses (describe in Schedule O)	See Form 990-EZ, Part I, Line 16 Other Expenses	16	960.
	17 Total expenses. Add lines 10 through 16		17	2,666.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)		18	2.	
NET ASSETS	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	135,406.
	20 Other changes in net assets or fund balances (explain in Schedule O)		20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20		21	135,408.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2012)

SCANNED MAR 27 2013

MCCREMER

EXPENSES

NET ASSETS

22

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
35 b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O		X
35 c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III		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		X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions 37 a 0.		
37 b Did the organization file Form 1120-POL for this year?		X
38 a 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 tax year covered by this return?		X
38 b If 'Yes,' complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations Enter		
39 a Initiation fees and capital contributions included on line 9		
39 b Gross receipts, included on line 9, for public use of club facilities		
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> ; section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>		
40 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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		
40 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 <input type="checkbox"/>		
40 d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <input type="checkbox"/>		
40 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		X
41 List the states with which a copy of this return is filed <input type="checkbox"/>		

42 a 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
42 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: <input type="checkbox"/>		X
42 c See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. 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: <input type="checkbox"/>		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 a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
44 b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
44 c Did the organization receive any payments for indoor tanning services during the year?		X
44 d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		
45 a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?		X
45 b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I

	Yes	No
46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

48		
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49 a Did the organization make any transfers to an exempt non-charitable related organization?

49 a		
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b If 'Yes,' was the related organization a section 527 organization?

49 b		
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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 title of each employee paid more than \$100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

Yes No

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.

Sign Here	Signature of officer	First Farmers + Merchants Bank by: April M Bobb, Trust Officer		Date	3/12/13
	Type or print name and title	First Farmers + Merchants Bank by: April M Bobb, Trust Officer			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Douglas P Hart				P00241831
	Firm's name	OAKTREE TAX SERVICE			
	Firm's address	P O BOX 894 MILFORD		Firm's EIN	61-1394486
		OH	45150	Phone no	

May the IRS discuss this return with the preparer shown above? See instructions

Yes No

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2012

Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

Open to Public
Inspection

Name of the organization

ELKTON CEMETERY TRUST

Employer identification number

58-1613541

Pt V, Line 35b NO UNRELATED BUSINESS INCOME FOR THIS ORGANIZATION

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ

Form 990-EZ, Part I, Line 8 Other Revenue

Other revenue (describe in Schedule O)

ACTIVITY DESIGNATED TAXABLE PRIOR YEAR _____

Total

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ

Form 990-EZ, Part I, Line 16 Other Expenses

Other expenses (describe in Schedule O)

TRUSTEE FEES _____ 960.

Total

960.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ

Form 990-EZ, Part I, Line 10 Grants and Similar Amounts Paid

Purpose of Payment CARE FOR CEMETARY

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
EXEMPT	Business <input checked="" type="checkbox"/> Person <input type="checkbox"/> ELKTON CEMETARY PROSPECT ROAD ELKTON TN 38455	MANAGE CEMETARY	1,500.

If property other than cash was given, the following additional information needs to be provided:

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

Supporting Statement of:

Form 990-EZ/Line 4

Description	Amount
NON QUALIFIED DIVIDENDS	2.
INTEREST	150.
US GOVT INTEREST	1,208.
INTEREST FROM STATE TAXATION	748.
Total	<u>2,108.</u>

Supporting Statement of:

Form 990-EZ/Line 5a

Description	Amount
FEDERAL FARM	20,000.
FEDERAL NATIONAL MGT ASSN	30,000.
Total	<u>50,000.</u>

Supporting Statement of:

Form 990-EZ/Line 5b

Description	Amount
FEDERAL FARM	20,000.
FEDERAL NTL MANGT ASSN	30,000.
Total	<u>50,000.</u>

Supporting Statement of:

Form 990-EZ/Line 8

Description	Amount
REMAINING ITEMS	538.
CORPORATE INTEREST	22.
Total	<u>560.</u>

Supporting Statement of:

Form 990-EZ/Line 13

Description	Amount
TAX PREPARATION FEES	206.
Total	<u>206.</u>

Supporting Statement of:

Form 990-EZ/Line 22, Column (B)

Description	Amount
FIRST COM BK CD	30,000.
FEDERAL HOME LOAN BANKS	40,352.
FNMA	30,087.
FED GOVT OBLIGATION IC FD 805	14,969.
TN BANK TR CD	20,000.
Total	<u>135,408.</u>