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Form 990-EZ

Short Form  
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-1150

2014

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the 2014 calendar year, or tax year beginning , 2014, and ending , 20

**B** Check if applicable

<input type="checkbox"/> Address change	<b>C</b> Name of organization WALNUT LAKE CEMETERY ASSOCIATION TRUST	<b>D</b> Employer identification number 71-6105306
<input type="checkbox"/> Name change	C/O DEBRA CONRAD	<b>E</b> Telephone number (870 ) 382-4311
<input type="checkbox"/> Initial return	Number and street (or P O box, if mail is not delivered to street address)	<b>F</b> Group Exemption Number
<input type="checkbox"/> Final return/terminated	PO BOX 603	
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code	
<input type="checkbox"/> Application pending	DUMAS, AR 71639	

**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** Form of organization ☐ Corporation ☒ Trust ☐ Association ☐ Other

**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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 29,398.

**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	19,919.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income ATCH. 1	4	4,606.
	5a	Gross amount from sale of assets other than inventory 5a 4,873.		
	5b	Less cost or other basis and sales expenses 5b 4,628.		
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	245.
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000) 6a		
Expenses	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 0		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 7c		
	8	Other revenue (describe in Schedule O) 8		
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 9		24,770.
	10	Grants and similar amounts paid (list in Schedule O) ATCH. 4. 10		24,600.
	11	Benefits paid to or for members 11		
Net Assets	12	Salaries, other compensation, and employee benefits 12		1,492.
	13	Professional fees and other payments to independent contractors 13		850.
	14	Occupancy, rent, utilities, and maintenance 14		
	15	Printing, publications, postage, and shipping 15		
	16	Other expenses (describe in Schedule O) 16		
	17	Total expenses. Add lines 10 through 16 17		26,942.
	18	Excess or (deficit) for the year (Subtract line 17 from line 9) 18		-2,172.
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		266,488.	
20	Other changes in net assets or fund balances (explain in Schedule O) ATCH. 2. 20		-73.	
21	Net assets or fund balances at end of year. Combine lines 18 through 20 21		264,243.	

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2014)

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**Part II Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☒

		(A) Beginning of year	(B) End of year
<b>22</b>	Cash, savings, and investments . . . . ATTACHMENT 3 . . . . .	266,488.	22 264,243.
<b>23</b>	Land and buildings . . . . .	0	23 0
<b>24</b>	Other assets (describe in Schedule O) . . . . .	0	24 0
<b>25</b>	<b>Total assets</b> . . . . .	266,488.	25 264,243.
<b>26</b>	<b>Total liabilities</b> (describe in Schedule O) . . . . .	0	26 0
<b>27</b>	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . .	266,488.	27 264,243.

**Part III** Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . . ☐

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

## CEMETERY MAINTENANCE

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. 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)(4) organizations, optional for others )

28	CEMETERY MAINTENANCE		
	(Grants \$ ) If this amount includes foreign grants, check here . . . . . ▶	28a	24,600.
29			
	(Grants \$ ) If this amount includes foreign grants, check here . . . . . ▶	29a	
30			
	(Grants \$ ) If this amount includes foreign grants, check here . . . . . ▶	30a	
31	Other program services (describe in Schedule O) . . . . .		
	(Grants \$ ) If this amount includes foreign grants, check here . . . . . ▶	31a	
32	Total program service expenses (add lines 28a through 31a) . . . . . ▶	32	24,600.

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

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

[illegible]

**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 significant 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
35a 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
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 . . . . .		
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
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? . . . . .		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 tax year covered by this return? . . . . .		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), 501(c)(4), and 501(c)(29) 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 . . . . .		
c Section 501(c)(3), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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 . . . . .		X
40e		
41 List the states with which a copy of this return is filed ▶		
42a The organization's books are in care of ▶ MERCHANTS & FARMERS BANK Telephone no ▶ 870-382-4311 Located at ▶ P.O. DRAWER D DUMAS, AR ZIP + 4 ▶ 71639		
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 ▶	Yes	No
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		X
c At any time during the calendar year, did the organization maintain an office outside the U.S.? . . . . . If "Yes," enter the name of the foreign country ▶		X
42c		
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		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		X
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
c Did the organization receive any payments for indoor tanning services during the year? . . . . .		X
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 . . . . .		
44d		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		X
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
45b		

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 . . . . .

	Yes	No
48		

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

	Yes	No
49a		

b If "Yes," was the related organization a section 527 organization? . . . . .

	Yes	No
49b		

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

(a) Name and title of each employee	(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 . . . . . ▶

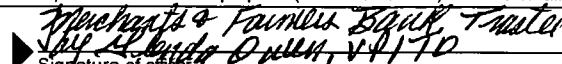
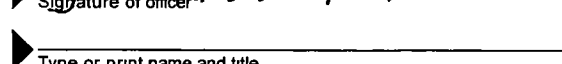
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

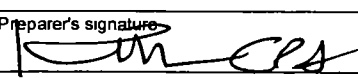
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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 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 Date  
Type or print name and title

**Paid Preparer Use Only**  
Print/Type preparer's name KEVIN HORN  
Preparer's signature   
Date 2/23/2015  
Check ☐ if self-employed PTIN P00372843  
Firm's name ▶ BKD, LLP Firm's EIN ▶  
Firm's address ▶ P.O. BOX 3667 Phone no 501-372-1040  
LITTLE ROCK, AR 72203-3667

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

**SCHEDULE D  
(Form 1041)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1041, Form 5227, or Form 990-T.  
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.  
▶ Information about Schedule D and its separate instructions is at [www.irs.gov/form1041](http://www.irs.gov/form1041).

OMB No 1545-0092

**2014**

Name of estate or trust **WALNUT LAKE CEMETERY ASSOCIATION TRUST**  
C/O DEBRA CONRAD

Employer identification number  
71-6105306

**Note:** Form 5227 filers need to complete *only* Parts I and II

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below

This form may be easier to complete if you round off cents to whole dollars

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
SHORT-TERM CAPITAL GAIN DIVIDENDS ATTACHMENT 1				
<b>4</b> Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 . . . . .			<b>4</b>	85.
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts . . . . .			<b>5</b>	
<b>6</b> Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2013 Capital Loss Carryover Worksheet . . . . .			<b>6</b>	( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h) Enter here and on line 17, column (3) on the back . . . . . ▶			<b>7</b>	85.

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below

This form may be easier to complete if you round off cents to whole dollars

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	4,509.	4,628.		-119.
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
LONG-TERM CAPITAL GAIN DIVIDENDS ATTACHMENT 2				
<b>11</b> Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 . . . . .			<b>11</b>	279.
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. . . . .			<b>12</b>	
<b>13</b> Capital gain distributions. . . . .			<b>13</b>	
<b>14</b> Gain from Form 4797, Part I. . . . .			<b>14</b>	
<b>15</b> Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2013 Capital Loss Carryover Worksheet . . . . .			<b>15</b>	( )
<b>16</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 15 in column (h) Enter here and on line 18a, column (3) on the back . . . . . ▶			<b>16</b>	160.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2014

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**Part III Summary of Parts I and II****Caution:** Read the instructions *before* completing this part.

	(1) Beneficiaries' (see instr)	(2) Estate's or trust's	(3) Total
<b>17</b> Net short-term gain or (loss) . . . . .	<b>17</b>		85.
<b>18</b> Net long-term gain or (loss):			
a Total for year . . . . .	<b>18a</b>		160.
b Unrecaptured section 1250 gain (see line 18 of the wrksh) . . . .	<b>18b</b>		
c 28% rate gain . . . . .	<b>18c</b>		
<b>19</b> Total net gain or (loss). Combine lines 17 and 18a. . . . . ▶	<b>19</b>		245.

**Note:** If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 18a and 19, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

**Part IV Capital Loss Limitation**

**20** Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of

    a The loss on line 19, column (3) or b \$3,000 . . . . . **20** ( )

**Note:** If the loss on line 19, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

**Part V Tax Computation Using Maximum Capital Gains Rates**

**Form 1041 filers.** Complete this part **only** if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

**Caution:** Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if

- Either line 18b, col (2) or line 18c, col (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero

**Form 990-T trusts.** Complete this part **only** if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 18b, col (2) or line 18c, col (2) is more than zero.

<b>21</b> Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34). . .	<b>21</b>		
<b>22</b> Enter the <b>smaller</b> of line 18a or 19 in column (2) but not less than zero. . . . . <b>22</b>			
<b>23</b> Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T) . . <b>23</b>			
<b>24</b> Add lines 22 and 23 . . . . . <b>24</b>			
<b>25</b> If the estate or trust is filing Form 4952, enter the amount from line 4g, otherwise, enter -0- . . . ▶ <b>25</b>			
<b>26</b> Subtract line 25 from line 24. If zero or less, enter -0- . . . . . <b>26</b>			
<b>27</b> Subtract line 26 from line 21. If zero or less, enter -0- . . . . . <b>27</b>			
<b>28</b> Enter the <b>smaller</b> of the amount on line 21 or \$2,500 . . . . . <b>28</b>			
<b>29</b> Enter the <b>smaller</b> of the amount on line 27 or line 28 . . . . . <b>29</b>			
<b>30</b> Subtract line 29 from line 28. If zero or less, enter -0-. This amount is taxed at 0% . . . . . ▶ <b>30</b>			
<b>31</b> Enter the <b>smaller</b> of line 21 or line 26 . . . . . <b>31</b>			
<b>32</b> Subtract line 30 from line 26. . . . . <b>32</b>			
<b>33</b> Enter the <b>smaller</b> of line 21 or \$12,150. . . . . <b>33</b>			
<b>34</b> Add lines 27 and 30 . . . . . <b>34</b>			
<b>35</b> Subtract line 34 from line 33. If zero or less, enter -0- . . . . . <b>35</b>			
<b>36</b> Enter the <b>smaller</b> of line 32 or line 35 . . . . . <b>36</b>			
<b>37</b> Multiply line 36 by 15%. . . . . ▶ <b>37</b>			
<b>38</b> Enter the amount from line 31 . . . . . <b>38</b>			
<b>39</b> Add lines 30 and 36 . . . . . <b>39</b>			
<b>40</b> Subtract line 39 from line 38. If zero or less, enter -0- . . . . . <b>40</b>			
<b>41</b> Multiply line 40 by 20% . . . . . ▶ <b>41</b>			
<b>42</b> Figure the tax on the amount on line 27. Use the 2014 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041). . . . <b>42</b>			
<b>43</b> Add lines 37, 41, and 42 . . . . . <b>43</b>			
<b>44</b> Figure the tax on the amount on line 21. Use the 2014 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041). . . . <b>44</b>			
<b>45</b> Tax on all taxable income. Enter the <b>smaller</b> of line 43 or line 44 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36) . . . . . ▶ <b>45</b>			

Schedule D (Form 1041) 2014

Name(s) shown on return Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

WALNUT LAKE CEMETERY ASSOCIATION TRUST

71-6105306

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

**Part II** **Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note.** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You **must** check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☒ (E) Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

☐ (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold or disposed (Mo, day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	VARIOUS	VAR	VAR	4,509.	4,628.			-119.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶				4,509.	4,628.			-119.

**Note.** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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.

OMB No 1545-0047

**2014**

**Open to Public  
Inspection**

Name of the organization **WALNUT LAKE CEMETERY ASSOCIATION TRUST**  
C/O DEBRA CONRAD

Employer identification number  
**71-6105306**

ATTACHMENT 1

FORM 990EZ, PART I - INVESTMENT INCOME

DESCRIPTION

AMOUNT

DIVIDEND INCOME	2,526.
INTEREST INCOME	2,080.
TOTAL	<u>4,606.</u>

ATTACHMENT 2

FORM 990EZ, PART I - OTHER CHANGES IN FUND BALANCES

INCREASES IN FUND BALANCES

2014 ACTIVITY REPORTED IN 2013	197.
TOTAL	<u>197.</u>

DECREASES IN FUND BALANCES

2015 ACTIVITY REPORTED IN 2014	270.
TOTAL	<u>270.</u>

ATTACHMENT 3

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

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
CASH	4,630.	6,403.
SAVINGS	77,994.	89,408.
INVESTMENTS - SECURITIES	183,864.	168,432.
TOTALS	<u>266,488.</u>	<u>264,243.</u>

WALNUT LAKE CEMETERY ASSOCIATION TRUST

71-6105306

FORM 990EZ, PART I - GRANTS AND SIMILAR AMOUNTS P

ATTACHMENT 4

IN EXCESS OF \$5000

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR  
AND

RECIPIENT NAME AND ADDRESS

FOUNDATION STATUS OF RECIPIENT

PURPOSE OF GRANT OR CONTRIBUTION

AMOUNT

GRANTS PAID

WALNUT LAKE CEMETERY ASSOCIATION  
C/O SHELBY L MORTON  
P O BOX 603  
DUMAS, AR 71639

NONE  
501(C) (3)

CEMETERY MAINTENANCE

24,600

TOTAL CONTRIBUTIONS PAID

24,600

FEDERAL CAPITAL GAIN DIVIDENDSSHORT-TERM CAPITAL GAIN DIVIDENDSATTACHMENT 1

FEDERATED STOCK TRUST FUND  
FEDERATED MAX-CAP FUND #39

66.  
19.

TOTAL SHORT-TERM CAPITAL GAIN DIVIDENDS

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85.LONG-TERM CAPITAL GAIN DIVIDENDSATTACHMENT 2

15% RATE CAPITAL GAIN DIVIDENDS

FEDERATED STOCK TRUST FUND  
FEDERATED MAX-CAP FUND #39

156.  
123.

TOTAL 15% RATE CAPITAL GAIN DIVIDENDS

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279.

TOTAL LONG-TERM CAPITAL GAIN DIVIDENDS

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279.