

2949205814902 1

8527

Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-0047

2019

Open to Public
Inspection

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

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

Go to www.irs.gov/Form990EZ for instructions and the latest information.

912

Department of the Treasury
Internal Revenue Service

A For the 2019 calendar year, or tax year beginning and ending	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization WILLOWCREST PARK MASTER CEMETERY ENDOWMENT CARE TRUST 008527 Number and street (or P.O. box if mail is not delivered to street address) Room/suite 200 EAST JACKSON STREET City or town, state or province, country, and ZIP or foreign postal code MUNCIE, IN 47305
D Employer identification number 30-6398656	E Telephone number (765) 747-1500
F Group Exemption Number	G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) _____
H Check <input checked="" type="checkbox"/> 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) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (13) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	K Form of organization: <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 9,009.	

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	2,952.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	3,780.
	5a Gross amount from sale of assets other than inventory	5a	2,277.
	b Less: cost or other basis and sales expenses	5b	1,400.
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	877.
	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		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	7,609.	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	1,500.
	13 Professional fees and other payments to independent contractors	13	1,925.
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16	13.
	17 Total expenses. Add lines 10 through 16	17	3,438.
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	4,171.
	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	131,630.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	0.
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	135,801.

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

Form 990-EZ (2019)

932171 12-11-19

1

RECEIVED

JUL 24 2020

OGDEN, UT

13170225 757887 63231.000

2019.03000 WILLOWCREST PARK MASTER CEM 63231_01

SCANNED JUN 08 2021

29-0166 D

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
22	Cash, savings, and investments	131,130.	22 135,301.
23	Land and buildings		23
24	Other assets (describe in Schedule O) SEE SCHEDULE O	500.	24 500.
25	Total assets	131,630.	25 135,801.
26	Total liabilities (describe in Schedule O)	0.	26 0.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	131,630.	27 135,801.

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? **SEE SCHEDULE O**

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.)	
Advertising costs	\$ 600
Business travel expenses	750
Congressional or state legislative fees	800
Costs of preparing and filing tax returns	900
Costs of printing and mailing notices or other communications	1,000
Costs of providing information to the public	1,100
Costs of maintaining records	1,200
Costs of maintaining facilities	1,300
Costs of maintaining equipment	1,400
Costs of maintaining vehicles	1,500
Costs of maintaining premises	1,600
Costs of maintaining telephone service	1,700
Costs of maintaining computer services	1,800
Costs of maintaining office supplies	1,900
Costs of maintaining postage and freight charges	2,000
Costs of maintaining insurance premiums	2,100
Costs of maintaining health care plans	2,200
Costs of maintaining retirement plans	2,300
Costs of maintaining employee benefits	2,400
Costs of maintaining professional fees	2,500
Costs of maintaining legal fees	2,600
Costs of maintaining accounting fees	2,700
Costs of maintaining consulting fees	2,800
Costs of maintaining other professional fees	2,900
Costs of maintaining other business expenses	3,000
Total	\$ 30,000

28 MAINTAINING THE GROUNDS OF WILLOWCREST PARK, INC.

28	(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	28a
29			
30	(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	29a
31	Other program services (describe in Schedule O)		
	(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a)	<input type="checkbox"/>	32

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]

WILLOWCREST PARK MASTER CEMETERY

Form 990-EZ (2019)

ENDOWMENT CARE TRUST 008527

30-6398656

Page 3

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 Sch. 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	N/A	
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 0.		
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 N/A		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39b N/A		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 N/A ; section 4912 N/A , section 4955 N/A		
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 40b N/A		
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 N/A		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization N/A		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e X		
41 List the states with which a copy of this return is filed IN		
42a The organization's books are in care of FIRST MERCHANTS PRIVATE WEAL Telephone no. 765-747-1500 Located at 200 EAST JACKSON STREET, MUNCIE, IN ZIP + 4 47305		
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)? Yes No		X
If "Yes," enter the name of the foreign country 42b		
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c At any time during the calendar year, did the organization maintain an office outside the United States? 42c X		
If "Yes," enter the name of the foreign country 43		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here N/A 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 Yes No		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 44b X		
c Did the organization receive any payments for indoor tanning services during the year? 44c 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)? 45a 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 45b		

Form 990-EZ (2019)

**WILLOWCREST PARK MASTER CEMETERY
ENDOWMENT CARE TRUST 008527**

Form 990-EZ (2019)

30-6398656

Page 4

- 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 Sch. C, Part II
- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- b** If "Yes," was the related organization a section 527 organization?
- 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."

	Yes	No
47		
48		
49a		
49b		

(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
N/A				

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." **N/A**

(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 **▶** Summer L Gibson **Signature of officer** **▶** 3-9-20 **Date**

▶ SUMMER L GIBSON, TRUST OFFICER **Type or print name and title**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	CASSE TATE	CASSE TATE	02/25/20		P01271193
	Firm's name ▶ KSM BUSINESS SERVICES, INC.	Firm's EIN ▶ 35-2123203			
	Firm's address ▶ P.O. BOX 40857 INDIANAPOLIS, IN 46240-0857	Phone no. (317) 580-2000			

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

▶ ☒ Yes ☐ No

Form 990-EZ (2019)

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2019

Open to Public
Inspection

Name of the organization

WILLOWCREST PARK MASTER CEMETERY
ENDOWMENT CARE TRUST 008527

Employer identification number
30-6398656

FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

DESCRIPTION OF PROPERTY:

AMOUNT:

DIVIDEND INCOME

3,780.

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:

AMOUNT:

FOREIGN TAX WITHHELD

13.

FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:

DESCRIPTION

BEG. OF YEAR

END OF YEAR

IRS REFUND RECEIVABLE

500.

500.

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - ENDOWMENT TRUST CREATED
FOR THE PERPETUAL CARE OF WILLOWCREST PARK, INC.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.