



REPORT OF TRUSTEE AND REPORT OF CEMETERY AUTHORITY PERPETUAL CARE TRUST FUND TOTAL RETURN DISTRIBUTION METHOD INSTRUCTIONS

Title 8 and the Rules of the Louisiana Cemetery Board provide:

- ❖ All trustees of perpetual or endowed care trust funds shall submit a report to the board, on the forms prescribed by the board, within five months after the close of the cemetery authority's tax reporting year, or within 60 days from resignation as trustee. The assets of the trust shall be reported on a cost basis.
- ❖ If the trustee is unable to obtain the requisite signatures of the cemetery authority on the annual report as required by law, the trustee shall, nonetheless, submit the annual report to the board within the timeframe provided by law. Once the requisite signatures have been obtained, the trustee shall resubmit the completed report to the board.
- ❖ Income distributions within a perpetual care trust fund means the Net Income or Total Return Distribution Method as provided for in Title 8.
- ❖ If the cemetery authority has requested and received approval to use the Total Return Distribution method as provided for in by La. R.S. 8:454.2 then a Total Return Distribution Schedule must be completed and submitted along with the attached Report of Trustee and Report of Cemetery Authority.
- ❖ The net income, after the deduction of costs associated with the operation of the trust, may be remitted to the cemetery for care and maintenance of the cemetery as provided for by Title 8. A cemetery or cemetery authority may not charge the trust for administrative costs for the operation of the cemetery or trust funds.
- ❖ All funds held in trust must comply with the provisions of La. R.S. 8:454(A) and 8:465 regarding investment, preservation and protection.

1. Report must be completed in full and executed by the Trustee and two of the following for the Cemetery Authority: owners, partners, stockholders, officers, members, and/or LLC managers.
2. A complete copy of all supporting schedules and bank statements must accompany the Report:
3. Upon request, there shall be submitted to the Board such additional information and/or documentation the Board may deem necessary.

IF YOU HAVE ANY QUESTIONS REGARDING THE PREPARATION OF THE REPORT, PLEASE CONTACT THE OFFICE OF THE BOARD AT THE ADDRESS OR TELEPHONE NUMBER LISTED BELOW.

THIS REPORT AND ATTACHMENTS ARE PUBLIC RECORD EXCEPT TO THE EXTENT THEY ARE EXCEPTED, EXEMPTED, OR LIMITED BY LAW; AND THEY WILL BE FURNISHED TO PERSONS, FIRMS, ASSOCIATIONS, CORPORATIONS, ETC., MAKING A WRITTEN PUBLIC RECORDS REQUEST PURSUANT TO TITLE 44. IF APPLICANT CONSIDERS ANY SUBMISSIONS OF INFORMATION CONFIDENTIAL AND EXCEPTED, EXEMPTED OR LIMITED BY LAW, PLEASE MARK SAME ACCORDINGLY.

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