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HTA

# Form 990-EZ

Department of the Treasury Internal Revenue Service

# 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)

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.

OMB No 1545-1150

2013

Open to Public Inspection

A	FOI II	ne 2013 calei				
В	Checki	if applicable	D Employer identification number			
	Address	s change	VERMONT OLD CEMETERY ASSOCIATION			
	Nameo	change		23-70104	54	
	] Initial re	eturn	E Telephone number			
	Termina	ated				
, 🗀	Amende	ed return	RUTLAND VT 05701		(802) 773-3	253
$\vdash$	Applica	tion pending	Foreign country name Foreign province/state/county Foreign postal code	F Group	Exemption	
	• • •			Number ▶		
_				L		
G		nting Method			X if the org	
1	Websi	te: ► http://		•	red to attach S	
_ J	Tax-exe	mpt status (che	eck only one) — X 501(c)(3) 501(c) ( ) ◀ (insert no ) 4947(a)(1) or 527	(Form 99	0, 990-EZ, or 9	990-PF)
. <u>к</u>	Form o	of organization	on X Corporation Trust Association Other			
		_		r if total a		
L			nd 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, o			4 402
-			below) are \$500,000 or more, file Form 990 instead of Form 990-EZ		\$ Dod !	4,493
۲	art l		te, Expenses, and Changes in Net Assets or Fund Balances (see the in		ns for Part I	
		Check	f the organization used Schedule O to respond to any question in this Part	<u> </u>		X
	1	Contributio	ns, gifts, grants, and similar amounts received	<u> </u>	1	4,329
	2	Program se	ervice revenue including government fees and contracts	<u>L</u>	2	
	3	Membersh	p dues and assessments		3	
	4	Investment		4	164	
	5a	Gross amo				
	b	Less cost				
	С	Gain or (lo		5c	0	
	6	Gaming an	d fundraising events		1	
	a	Gross inco	me from gaming (attach Schedule G if greater than 6 2015			
Revenue		\$15,000)	ا والمال المال	2 *	\$ <b>3</b>	
en	Ь		me from fundraising events (not including TPR RRANCH of contributions	۰.	js	
ě		from fundra	aising events reported on line 1) (attach Scheding (1) the		.	
Œ			h gross income and contributions exceeds \$15,000) 6b	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		
	l c		t expenses from gaming and fundraising events  6c			
	d		e or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract	<del></del>	,	
	-	line 6c)	or (1000) from 52		6d	0
	7a	/	s of inventory, less returns and allowances 7a	·		
	b		of goods sold 7b			
	C		it or (loss) from sales of inventory (Subtract line 7b from line 7a)	<del></del>	7c	0
	8		nue (describe in Schedule O)	_	8	
	9		nue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	4,493
_	10		d similar amounts paid (list in Schedule O)		10	500
	11		aid to or for members		11	
ι,			ther compensation, and employee benefits		12	
Se	13				13	
ē	14	101 -0 4 0 0005 171				
Expenses	15		_	14	0.044	
ш	16		ublications, postage, and shipping enses (describe in Schedule O)	_	15	2,844
	17			<del>-</del>	16	
_	40		rises. Add lines 10 trilough 16		17	3,344
şte	19		(deficit) for the year (Subtract line 17 from line 9)	<u> </u>	18	1,149
SS	פו		or fund balances at beginning of year (from line 27, column (A)) (must agree with r figure reported on prior year's return)			<b></b>
Ž	20			19	55,733	
Net Assets	20		nges in net assets or fund balances (explain in Schedule O)		20	<del></del>
	<u></u>		or fund balances at end of year Combine lines 18 through 20	<b>P</b> :	21	56,882
Fo	r Paper	work Reduc	tion Act Notice, see the separate instructions		Earm (	990-FZ (2013)

Hr/WK

Hr/WK

Hr/WK

ı en	instructions for Part V.) Check if the organization used Schedule O to respond to any question in		ırt 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	33		Х
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)	34		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)?	35a		Х
	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
С	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	35c		_
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets	350		X
•	during the year? If "Yes," complete applicable parts of Schedule N	36		Х
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions	30		^
b		37b		X
38 a	•	1.5		
	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter	7 - 1		
а	Initiation fees and capital contributions included on line 9			
	Gross receipts, included on line 9, for public use of club facilities  39b			
40 a	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) 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	40b		X
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			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c			
_	reimbursed by the organization			
е	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   VT			
42 a	The organization's books are in care of ► CHRISTOPHER BOOK Telephone no ►	(802) 7	73-625	 52
	Located at ► 44 NORTH MAIN STREET City RUTLAND ST VT ZIP + 4 ► 05		1000	·
h		101	V	NI -
U	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)?	405	Yes	No_
	If "Yes," enter the name of the foreign country	42b		Х
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank			
	and Financial Accounts.			
С	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c		X
	If "Yes," enter the name of the foreign country		L	
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		.63	-10
	completed instead of Form 990-EZ	44a		
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
	Did the organization receive any payments for indoor tanning services during the year?	44c		X
	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		
45 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		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)	45b		X
		Form 9	90-EZ	(2013)

0104	Page 4	
	Yes	No

•						Yes	No			
46	Did the organization engage, directly or indirectly to candidates for public office? If "Yes," complete		vities on behalf of or i	n opposition	46		Х			
Part						L .				
	All section 501(c)(3) organizations m		7-49b and 52, and	complete the table	s for line	es				
	50 and 51	•								
	Check if the organization used Sche	dule O to respond to an	y question in this P	art VI.	•	<u>.</u>				
		- <u></u>				Yes	No			
47	Did the organization engage in lobbying activitie									
	year? If "Yes," complete Schedule C, Part II				47		X			
48	Is the organization a school as described in sec	tion 170(b)(1)(A)(ii)? If "Yes	s," complete Schedule	E	48		X			
49 a	Did the organization make any transfers to an e	xempt non-charitable relate	ed organization?		49a		X			
b	If "Yes," was the related organization a section 5	•			49b		<u> </u>			
50	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 th	ere is none, enter "No	ne "					
	(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(e) Estimated amount of other compensation						
Name	None									
Title		Hr/WK 00			<u> </u>					
Name										
Title		Hr/WK 00								
Name										
Title		Hr/WK 00								
Name										
Title	- <del></del>	Hr/WK 00		. <u>.</u> .	<b></b>					
Name										
Title	T	Hr/WK 00	<u> </u>		<u>i</u>					
f	Total number of other employees paid over \$100,000  Complete this table for the organization's five highest compensated independent contractors who each received more than									
51	· · · · · · · · · · · · · · · · · · ·	•		o each received more	than					
	\$100,000 of compensation from the organization	on if there is none, enter in	vone "							
	(a) Name and business address of each independ	ent contractor	(b) Type of service (c) C			ation				
Name	None Str									
City	ST	ZIP								
Name	Str									
City	ST	ZIP								
Name	Str									
City	ST	ZIP								
Name	Str									
City	ST	ZIP								
Name	Str									
City	ST	ŽIP								
d	Total number of other independent contractors e	each receiving over \$100,0	00	•						
52	Did the organization complete Schedule A? Not		anizations and 4947(a	a)(1)						
	nonexempt charitable trusts must attach a comp	oleted Schedule A			► X Y	es 🔃	] No			
	penalties of perjury, I declare that I have examined this return, ii				elief, it is					
true, co	rrect, and complete Declaration of preparer (other than officer)	) is based on all information of which	ch preparer has any knowled	ge						
	Jaka-	V Seel	<del></del>							
Sign		1 / 2 /	ر ا ـ را	Date // Control	_					
Here	(5.	rstocher J. Popl	Treasur	- "-28.15						
	Type or print name and title									
Paid	Pnnt/Type preparer's name	Preparer's signature	)(L) Date	Check	If PTIN					
	parer WILLIAM WHITEMAN	- worm L a	1/	23/2015 self-employed						
•	Only Firm's name M&R BLOCK	31 IT. ALB. 1 = 22=2		Firm's EIN ► 03						
	Firm's address > 90 ALLEN STREET, F		<del></del>	Phone no 80	<u>)2-775-50</u>					
ıvıay t	he IRS discuss this return with the preparer show	vn above? See instructions	<b>;</b>		▶	es 🗀	No			

#### SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury

**VERMONT OLD CEMETERY ASSOCIATION** 

Internal Revenue Service

Name of the organization

## **Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Employer identification number

23-7010454

Par				arity Status (All org						<u>istruction</u>	ns		
	rgar		•	tion because it is (For		-			•				
1	닏			ches, or association of			ın <b>sectio</b>	n 170(b)(	1)(A)(i).				
2	Щ			n <b>170(b)(1)(A)(ii).</b> (Atta		-							
3	Щ	A hospital or	a cooperative ho	ospital service organiza	ation desc	ribed in <b>se</b>	ection 170	)(b)(1)(A)	(iii).				
4			search organizat me, city, and sta	ion operated in conjunte	ction with	a hospital	describe	d in section	on 170(b)	(1)(A)(iii). 	Enter t	he	
5		-	-	the benefit of a college Complete Part II)	e or univer	sity owned	d or opera	ited by a (	governme	ntal unit d	lescribe	d	
6		A federal, sta	ate, or local gove	rnment or government	al unit des	cribed in	section 1	70(b)(1)(A	۸)(v).				
7		-	•	receives a substantial	•	support f	rom a gov	ernmenta	I unit or fr	om the ge	eneral p	ublic	
8		A community trust described in section 170(b)(1)(A)(vi). (Complete Part II )											
9	<b>X</b>												
10		An organizat	ion organized ar	nd operated exclusively	to test for	r public sa	fety See	section 5	09(a)(4).				
11 e f g	persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)  If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box												
			-	erning body of the sup		janızatıon'	7				11g(i)		_
			-	person described in (i)							11g(II)	$\vdash$	
h				of a person described ition about the supporte		•					11g(in)		
		of supported anization	(ii) EIN	(III) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) is the c	organization sted in your document?	the organ	ou notify nization in of your port?	organizai (i) organi	Is the tion in col zed in the S?	(IIV) Am	nount of mo support	onetary
				· · ·	Yes	No	Yes	No	Yes	No	<u> </u>		
(A)													
(B)													
(C)													
(D)													
(E)									_				
<u>Total</u>													0

23-7010454

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III If the organization fails to qualify under the tests listed below, please complete Part III.)

Secti	on A. Public Support							
Calen	dar year (or fiscal year beginning in)	(a) 2009	<b>(b)</b> 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total	
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						0	
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0	
3	The value of services or facilities							
4 5	furnished by a governmental unit to the organization without charge <b>Total</b> . Add lines 1 through 3  The portion of total contributions by each	0	0	0	0	0	0	
	person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)							
6	Public support. Subtract line 5 from line 4						0	
	on B. Total Support							
Calen	dar year (or fiscal year beginning in)	(a) 2009	<b>(b)</b> 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total	
7	Amounts from line 4	0	0	0	0	0	0	
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar							
9	sources Net income from unrelated business						0	
	activities, whether or not the business is regularly carried on						0	
10	Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						0	
11	Total support. Add lines 7 through 10						0	
12	Gross receipts from related activities, etc. (se					12		
13	First five years. If the Form 990 is for the organization, check this box and stop here		t, second, third,	fourth, or fifth	tax year as a se	ection 501(c)(3)	▶ 🗌	
	on C. Computation of Public Support			<del></del>		<del>,                                  </del>		
14 15	Public support percentage for 2013 (line 6, co Public support percentage from 2012 Schedu			iumn (t))		14	0 00%	
16a				na 12 and line	14 10 22 4/20/	15	0 00%	
b	and <b>stop here</b> . The organization qualifies as a publicly supported organization							
	box and <b>stop here</b> . The organization qualifies	• •					▶ 🛄	
17a	10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported							
b	organization  10%-facts-and-circumstances test—2012.  15 is 10% or more, and if the organization means the "facts supported organization"	eets the "facts-a	and-circumstan	ces" test, checl	k this box and s	top here. Expl	aın ın	
18	Private foundation. If the organization did no instructions	ot check a box	on line 13, 16a,	16b, 17a, or 1	7b, check this b	oox and see	▶□	

#### Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II lift the organization fails to qualify under the tests listed below please complete Part II.)

~	tion A. Public Company	idei ille lesis	listed below,	please corrib	iele Pail II )	<u> </u>	
	tion A. Public Support	( ) 0000	#1.0040 T	(1) 0044	(1) 0040	(-) 0040	(D. T-4-1
Cale	ndar year (or fiscal year beginning in)	(a) 2009	<b>(b)</b> 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	Gifts, grants, contributions, and membership fees	,				i	
	received (Do not include any "unusual grants")	6,484	5,496	4,336	5,418	4,329	26,063
2	Gross receipts from admissions, merchandise						
	sold or services performed, or facilities furnished						
	in any activity that is related to the	ļ					
	organization's tax-exempt purpose			'			0
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513						0
4	Tax revenues levied for the organization's						
	benefit and either paid to or expended on						
	ıts behalf						0
5	The value of services or facilities						
	furnished by a governmental unit to the	ŀ				ļ	
	organization without charge	'					0
6	Total. Add lines 1 through 5	6,484	5,496	4,336	5,418	4,329	26,063
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons						0
b	Amounts included on lines 2 and 3 received						
	from other than disqualified persons that						
	exceed the greater of \$5,000 or 1% of the						
	amount on line 13 for the year	<b></b>					0
	Add lines 7a and 7b	0	0	0	0	0	0
8	Public support (Subtract line 7c from	í				]	
	line 6)						26,063
	tion B. Total Support	·					<u></u>
Cale	ndar year (or fiscal year beginning in)	(a) 2009	<b>(b)</b> 2010	(c) 2011	( <b>d</b> ) 2012	(e) 2013	(f) Total
9	Amounts from line 6	6,484	5,496	4,336	5,418	4,329	26,063
10a	Gross income from interest, dividends,	1		,	2,		
	payments received on securities loans,	į					
	rents, royalties and income from similar sources	1,321	1,318	1,308	455	164	4,566
b	Unrelated business taxable income (less		·				
	section 511 taxes) from businesses						
	acquired after June 30, 1975						0
С	Add lines 10a and 10b	1,321	1,318	1,308	455	164	4,566
11	Net income from unrelated business						
	activities not included in line 10b, whether						
	or not the business is regularly carried on						0
12	Other income Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part IV)						0
13	Total support. (Add lines 9, 10c, 11,	}					
	and 12 ) .	7,805	6,814	5,644	5,873	4,493	30,629
14	First five years. If the Form 990 is for the organization	ation's first, secor	nd, third, fourth, o	or fifth tax year as	s a section 501(c	:)(3)	
	organization, check this box and stop here						▶
Sec	tion C. Computation of Public Support	Percentage		-			
15	Public support percentage for 2013 (line 8, column	(f) divided by line	e 13, column (f))			15	85 09%
16	Public support percentage from 2012 Schedule A, I	Part III, line 15				16	89 31%
Sec	tion D. Computation of Investment Inco	me Percenta	ige				
17	Investment income percentage for 2013 (line 10c, o	column (f) divided	by line 13, colu	mn (f))		17	14 91%
18	Investment income percentage from 2012 Schedule		•			18	10 69%
19a	33 1/3% support tests—2013. If the organization	did not check the	box on line 14,	and line 15 is mo	ore than 33 1/3%	, and line 17 is	
	not more than 33 1/3%, check this box and stop he	e <b>re</b> . The organiza	ation qualifies as	a publicly suppo	rted organization	1	► X
b	33 1/3% support tests—2012. If the organization	did not check a b	oox on line 14 or	line 19a, and line	e 16 is more than	33 1/3%, and	
	line 18 is not more than 33 1/3%, check this box an	id stop here. The	e organization qu	ualifies as a publi	cly supported or	ganization	▶ [
20	Private foundation. If the organization did not che						▶□

	990 or 990-EZ) 2013	VERMONT OLI	D CEMETERY AS	SSOCIATION			23-7010454	Page 4
Part IV	Supplemental	Information, P	rovide the expl	anations requ	ured by Part II.	line 10. Par	t II. line 17a or	17b.
	and Part III, line	12 Alco comp	lote this part fo	r ony oddition	and information	/Soo motru	otions)	,
······	and Part III, line	2 12. Also comp	nete triis part io	ariy addillor	iai iriioiiiialioii	(See msuu	olions)	
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