

Instructions for Completing this Form

Form 2 must be completed and filed with the BAO within 90 days of your fiscal year end.


Care and Maintenance ("C&M") Trust Fund/Account Requirements

- Unless the regulations provide otherwise, every cemetery operator who sells, assigns or transfers interment rights or scattering rights or who permits the interment of human remains or the scattering of cremated human remains in the cemetery shall have a care and maintenance fund or, if the regulations permit, a care and maintenance account.
- Income earned from the investment and reinvestment of money paid into the care and maintenance fund/account must be used to maintain, secure, and preserve the cemetery, including its grounds, buildings, structures and markers and the equipment used to maintain, secure and preserve the cemetery.
- **The use of capital (including realized capital gains) in the care and maintenance trust fund/account is strictly prohibited unless approved by the registrar.**

Care and Maintenance ("C&M") Contribution Requirements

The two charts below set out minimum required C&M contributions amounts. C&M contributions must be deposited to your trust fund/account within **60 days of receipt. Do not send C&M trust money to the BAO. "Selling Price"** means the price (excluding HST) of the interment/scattering right, shown on the price list at the time of purchase. The selling price should include the C&M amount.

Type of Interment & Scattering Right	Minimum Required Contribution Amount	Marker Size/Type	Minimum Required Contribution Amount
In-ground grave (2.23m ² /24ft ² or larger)	40% of selling price or \$290, whichever is greater	Flat Marker (smaller than 1,116.13cm ² /173in ²)	\$0
In-ground grave (smaller than 2.23m ² /24ft ²)	40% of selling price or \$175, whichever is greater	Flat Marker (1,116.13cm ² /173in ² or larger)	\$100
Crypt	20% of selling price or \$830, whichever is greater	Upright Marker (1.22m/4ft or less in height and 1.22m/4ft or less in length, including the base)	\$200
Niche	15% of selling price or \$165, whichever is greater	Upright Marker (more than 1.22m/4ft in height or less in length, including the base)	\$400
Scattering Ground (single scattering right holder)	40% of selling price or \$115, whichever is greater		
Scattering Ground (multiple scattering right holders)	15% of selling price or \$30, whichever is greater		
Scattering Ground (no scattering right holders)	\$30 per scattering		

 Need help? Use our care and maintenance calculator at <https://thebao.ca/calculator/>

Reporting Requirements

When submitting your ALR Form 2, include everything in the check boxes below, as applicable:

<input type="checkbox"/> A separate Form 2 for each C&M Fund/Account	<input type="checkbox"/> Attach C&M Trustee/Bank Statements covering the entire fiscal year	<input type="checkbox"/> Audit Report
<p>If you have multiple C&M Funds, you must submit a separate Form 2 for each Fund/Account.</p> <p><input type="checkbox"/> Make sure each Form 2 is signed.</p>	<p>Include:</p> <ul style="list-style-type: none"> - Asset Details/Account Summary - Book value(s)/Tax cost(s) of fund/account - Capital & Revenue Transactions (must be displayed separately) - Statement of Realized Capital Gains/Losses (if applicable) 	<p>An audited financial statement of the C&M must be submitted within 6 months of the operator's fiscal year end if:</p> <ul style="list-style-type: none"> a. total C&M funds exceed \$500,000 or b. the operator has a funeral establishment on one or more of their cemeteries

The instructions below correspond to the numbered fields on the attached Form 2.

Please use information directly from your most recent fiscal year end statements from your trustee/financial institution when completing Form 2.

1. Report the beginning balance [total book value/tax cost of assets plus capital cash] of the C&M fund/account at the beginning of your reporting fiscal year. Do not include any income/revenue cash in this figure.
2. ADD (if applicable): C&M contributions collected but not deposited during the previous reporting fiscal year.

3.

Non-instalment sales		Instalment Sales		
Number of interment/scattering rights sold or assigned	Total amount of Sales (\$)	Total C&M Contributions (\$)	Total instalment payments (\$)	Total C&M contributions for instalment payments (\$)
Report the total number (#) of interment/scattering rights (lots, niches and crypts) sold, assigned or transferred during this reporting period.	Report the total amount (\$) of sales (excluding taxes) of interment/scattering rights (lots, niches and crypts) during this reporting period.	Report the required C&M contributions for interment/scattering rights. Refer to the chart on page 1 of this instruction sheet for requirements.	Complete columns D and E if the interment/scattering rights were paid by instalments.	Report the care and maintenance contributions per requirement.

4. Indicate the total required C&M contributions for all marker installations for this reporting period. Refer to the chart on page 1 of this instructions sheet for requirements.
5. Include additional C&M contributions required as a result of the resale of interment/scattering rights. Attach a separate sheet if more space is needed.
6. Include additional C&M contributions for payment in lieu of property tax.

Note: Cemetery operators other than religious organizations or municipalities that engage in non-interment, non-scattering, bereavement-related activities may be required to pay property tax on the portion of land used for such purposes. Cemetery operators that are religious organizations and municipalities engaging on those bereavement-related activities and are exempt from imposed property tax, are required to make payments into their care and maintenance fund equivalent to the property tax that would be payable. This does not replace care and maintenance contributions required from the sale of interment or scattering rights and marker installations.

7. Include any C&M contributions from other sources and indicate the source of the contribution.
8. Add Realize Capital Gains or Subtract Realized Capital Losses resulting from the disposal of assets in the trust fund. Request the institution holding your funds to provide a realized capital gains/losses statement.
9. SUBTRACT (if applicable): total C&M contributions collected but not yet deposited to the trustee/financial institution within your reporting fiscal year. Provide date when funds were deposited after your fiscal year end.
10. Ending balance, sum of lines 1 to 9. Ensure your ending balance matches the closing capital balance (book value/tax cost of assets plus capital cash) on the statement from your trustee or other financial institution at the end of your reporting fiscal year. Explain any discrepancy in box 11.

Additional information:

- Report total income (i.e., interest and/or dividends) received from your trustee or financial institution during your fiscal year, plus any other sources of income, (e.g., municipal grants or donations)
 - Total expenses paid for the care and maintenance of the cemetery(ies) in your reporting year
11. Provide reconciliation or explanation if Line 10 does not match the closing capital balance (book value/tax cost of assets plus capital cash) on the statement from your trustee or other financial institution at the end of the fiscal year.



Submit a separate Form 2 for each care and maintenance ("C&M") fund/account. Fillable forms are available at <https://thebao.ca/for-professionals/cemeteries-crematoriums/forms/>. See the instruction sheet for further details and reporting requirements.

Licensed Operator #:

COMPLETE ALL FIELDS BELOW:

Name of trustee or financial institution holding Care and Maintenance trust funds:		Account number:
Contact name of trustee or financial institution:	Position/title:	Telephone #:
Address:		Email Address:
Fund/Account relates to (check applicable boxes): <input type="checkbox"/> Interment/Scattering Rights <input type="checkbox"/> Monuments/Markers		
Fiscal year reporting period: <input type="checkbox"/> January 1 to December 31, _____ OR _____, 20____ to _____, 20____		

1. Opening book value or tax cost balance according to your trustee/financial statements (Should match previous year's line #10 on form 2. Please do not use the market value.)
2. ADD (if applicable): C&M contributions collected during your previous fiscal year end and deposited during this reporting fiscal year. (Copy line 9 of your previous year's Form 2.)
3. ADD (if applicable): C&M contributions for the sale of interment and scattering rights (chart below). *For assistance, use our C&M calculator at <https://thebao.ca/calculator/>

Type of Interment/Scattering Rights & *Prescribed Contributions	Non-instalment Sales			Instalment Sales	
	Number of interment/scattering rights sold or assigned	Total amount of Sales (\$)	Total C&M Contributions (\$)	Total instalment payments (\$)	Total C&M Contributions for instalment payments (\$)
In-ground grave (2.23m ² /24ft ² or larger) *\$290 or 40% of selling price, whichever is greater			+		+
In-ground grave (smaller than 2.23m ² /24ft ²) \$175 or 40% of selling price, whichever is greater			+		+
Crypt \$830 or 20% of selling price, whichever is greater			+		+
Niche \$165 or 15% of selling price, whichever is greater			+		+
Scattering Ground (single right) *\$115 or 40% of selling price, whichever is greater			+		+
Scattering Ground (multiple rights) *\$30 or 15% of selling price, whichever is greater			+		+
Scattering Ground (no rights) *\$30 per scattering			+		+
			=		=
Total A:				Total B:	

Total care and maintenance contributions for interment and scattering rights, Total A + Total B =

4. ADD (if applicable) care and maintenance contributions for marker installations

	(A)	(B)	(C)
Type of Marker Installed	Number of Markers installed	Prescribed Contribution	Total C&M Contributions (\$)
Flat Marker (1,116.13cm ² /173in ² or larger)	x	\$100.00	=
Small Upright Marker (1.22m/4ft or less in height or length, including the base)	x	\$200.00	=
Large Upright Marker (more than 1.22m/4ft in height or length, including the base)	x	\$400.00	=

Total care and maintenance contributions for marker installation, sum of Column C =

\$

5. ADD (if applicable): care and maintenance contributions from the resale of interment/scattering rights.

*Attach additional spreadsheet if necessary

(A)	(B)	(C)	(D)	(E)
Type of interment/ Scattering Right	Price per price list (\$)	Required C&M contributions	C&M contribution from previous sale (\$)	Additional C&M contribution (C-D)
Example: 1 x In-ground grave (adult)	\$1000.00	\$290.00	\$100.00	\$290.00 - \$100.00 = \$190.00

\$

6. ADD (if applicable): care and maintenance contributions for the payment in lieu of property tax (attach copy of the MPAC statement). Please refer to the instructions sheet.

\$

7. ADD (if applicable): other care and maintenance contributions.

Provide reason: _____

\$

8. ADD (if applicable): **Realized Capital Gains** or
SUBTRACT (if applicable): **Realized Capital Losses**.

\$
(For loss, add a minus sign to the value above.)

9. SUBTRACT (if applicable): total care and maintenance contributions collected as per # 3, 4, 5, 6, and 7 above but not yet deposited at the end of your fiscal reporting period.

\$
(Add a minus sign to the value above.)

Provide date when contribution amount in line #9 above was deposited (after the end of your fiscal reporting year):

Date Deposited (dd/mm/yyyy):	Amount (\$)
* Example: 01/08/2023	\$400.00

* Example: sold in-ground grave (adult) interment right December 1st, 2022 for selling price of \$1,000.00. Deposited C&M contribution of \$400.00 (40%) on January 8th, 2023 (within 60 days).

10. Ending Balance (SUM of Lines 1-9)

=

\$

Additional Information:

• Total income (i.e., interest and/or dividends) received from your C&M trustee or other financial institution during your reporting fiscal year plus income from other sources, such as municipal grants and donations

\$

• Total expenses paid for care and maintenance of the cemetery in your reporting period

\$

11. Provide a reconciliation/explanation if the ending balance (Line 10) does not match the closing balance (book value/tax cost + capital cash) on the trustee/financial institution statement at the end of your fiscal year. PLEASE PRINT CLEARLY.

Notice and consent as required by applicable privacy laws

In order to complete or verify the information provided on Form 2, it may be necessary for the BAO to collect additional information from some or all of the following sources: federal, provincial and municipal licensing bodies and police forces, other law enforcement agencies, the Registrar of Bankruptcy, credit bureaus, trust companies for compensation fund records, professional and industry associations, former and current employers, employers for whom you may work while this registration is valid, the Ontario Ministry of Transportation. Only information relevant to your registration/licence will be collected. Please refer to our Privacy and Access Code on the BAO website.

I consent to the collection of this information as authorized under the Funeral, Burial and Cremation Services Act, 2022. I understand that this information will be used to determine whether I am and remain qualified to be licensed under the FBSCA.

WARNING: IT IS AN OFFENCE TO PROVIDE FALSE INFORMATION ON THESE REPORTS.

For corporations, this report must be signed by two officers. For partnerships, this report must be signed by all partners. For municipalities, religious organizations, trustees and volunteer boards this report must be signed by an authorized officer.

By signing the below, I (We) certify that to the best of my (our) knowledge and belief, the above information is true and correct and is in agreement with the records maintained by the operator.

I confirm that a copy of the account statements from my trustee/bank/credit union/Caisse Populaire (as applicable) covering the entire 12 months of my reporting fiscal year are attached.

Authorized signature:		Print Full Name:	
Position:	Telephone no.:	Date (dd/mm/yyyy):	
Authorized signature:		Print Full Name:	
Position:	Telephone no.:	Date (dd/mm/yyyy):	

Please email, fax, or mail (in order of preference) all forms the BAO (contact information below). If mailing your forms, please make a copy for your records. If you have any questions or need assistance to complete the forms, please contact us by phone or email.

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