

**Operators can now submit the Form 2 – Report on Care and Maintenance through the OBIS portal at:**

<https://portal.thebao.ca/SignIn>

**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.**

### COMPLETE ALL FIELDS BELOW:

Cemetery Manager Name:	Cemetery Licence Number:	Site Number (if applicable):
Name of trustee or financial institution holding Care and Maintenance trust funds:		Account Number:
Contact Name of trustee:	Position / Title:	Telephone #:
Address:		Email Address:

Fund / Account relates to (check applicable boxes): ☐ Interment / Scattering Rights ☐ Monuments / Markers

Fiscal year reporting period (fill in as required): ☐ January 1 to December 31, \_\_\_\_\_ **OR** \_\_\_\_\_, 20\_\_\_\_ to \_\_\_\_\_, 20\_\_\_\_

**If you have over \$500,000 in C&M, you are required to submit an [audit report](#).**

Please indicate: ☐ Audit report is submitted along with Form 2 **OR** ☐ Audit report will be submitted on or about \_\_\_\_\_, 20\_\_\_\_

1) Opening book value or tax cost balance according to your trust fund or account statement.

(This should match previous year's Form 2 Line #10. Please do not use the market value.)

2) Care and maintenance contributions collected and not deposited according to your previous years' Form 2. (#7b from your previous years' form.)

3) Care and maintenance contributions required for the sale of interment and scattering rights.

\*For assistance, use our C&M calculator at <https://thebao.ca/calculator/>

Type of Interment / Scattering Rights	Non-instalment Sales (One-time Payment)			Instalment Sales (Multiple Payments)	
	Total number of interment / scattering rights sold or assigned	(\$ Total value of sales (excludes HST)	(\$ Total C&M Contribution Required	(\$ Total value of sales (excludes HST)	(\$ Total C&M Contribution Required
<b>In-Ground Grave (2.23m<sup>2</sup>/24ft<sup>2</sup> or larger)</b> \$290 or 40% of selling price, <b>whichever is greater</b>					
<b>In-Ground Grave (smaller than 2.23m<sup>2</sup>/24ft<sup>2</sup>)</b> \$175 or 40% of selling price, <b>whichever is greater</b>					
<b>Crypt</b> \$830 or 20% of selling price, <b>whichever is greater</b>					
<b>Niches</b> \$165 or 15% of selling price, <b>whichever is greater</b>					
<b>Scattering Ground (single right)</b> *\$115 or 40% of selling price, <b>whichever is greater</b>					
<b>Scattering Ground (multiple right)</b> *\$30 or 15% of selling price, <b>whichever is greater</b>					
<b>Scattering Ground (no rights)</b> *\$30 per scattering					
Total C&M Contributions Required For:			Non-Instalment Sales	Instalment Sales	
				Non-Instalment and Instalment	

4) Care and maintenance contributions required for marker installations

Type of Marker Installed	Number of Markers installed	Prescribed Contribution	(\$) Total C&M Contribution Required
Flat Marker (1,116.13cm <sup>2</sup> /173in <sup>2</sup> or larger)		\$100	
Small Upright Marker (1.22m/4ft or less in height or length, including the base)		\$200	
Large Upright Marker (more than 1.22m/4ft in height or length, including the base)		\$400	

Total Contributions for  
Marker Installation

5) C&M contributions from the **RESALE** of interment and scattering rights. \*Attach additional sheet if necessary

(A) Type of interment / scattering right	(B) Price as per price list	(C) Required C&M contributions	(D) C&M contri- bution from previous sale	(E) Additional C&M contribution (C – D)
Example: 1 x in-ground grave (adult)	\$1000.00	\$400.00	\$100.00	\$400.00 - \$100.00 = \$300.00

Total Contributions from Resale

6) Other contributions to your C&M Fund/Account **outside of the requirements above.**

Add: Incoming transfer of C&M funds	
Add: Donations or bequests	
Add: C&M for payment in lieu of property tax	
Add: Voluntary additional contributions	
Add: Other, please specify:	

**If you have received consent to borrow from your C&M fund:**

Subtract: Money borrowed out of the C&M Fund this reporting period	
Add: Yearly repayment as per your repayment schedule	

Total Other C&M Contributions

7.a) Sum of all contributions required (Add Lines #2 to #6)

7.b) Care and maintenance contributions collected and not deposited to your trust fund/account at the end of your fiscal year (do not enter any minus signs)

**If any care and maintenance deposit is outstanding, please provide a date for the amount and date that this will be deposited**

For example:

Cemetery sold one in-ground grave (adult) interment right December 1st, 2025, for selling price of \$1,000.00. Deposited C&M contribution of \$400.00 (40%) on January 8th, 2026 (within 60 days).

DD/MM/YYYY	Amount
EXAMPLE 08/01/2026	EXAMPLE \$400.00

7.c) Total Care and maintenance contributions deposited during your fiscal year (which should also match your trustee statement) (#7.a subtract #7.b)

8) Total realized capital gains/loss (Please do not indicate unrealized capital gains.)  
(For losses, add a minus sign before the value)

9) Interest or dividends reinvested

Interest or dividends not withdrawn within 12 months of being generated cannot be released

10) Ending book value or tax cost balance according to your your trust fund or account statement  
(Please do not use the market value)

**The ending balance on your statement must match the number above on line 10. Any discrepancies should be explained in line #12).**

11) Income generated, and expenses incurred information

a) Total interest/dividends received and withdrawn (as per your trustee statement)

b) Care and maintenance expenses for the period (e.g. grass cutting, upkeep of the cemetery)

12) If your amount in #10) does not match your statement, please provide an explanation or a reconciliation. You also may use this section to provide any further information that may be useful for the financial compliance officer.

**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/license will be collected. Please refer to our Privacy and Access Code on the BAO website.

By signing, 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 FBCSA.

**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.

☐ I confirm that a copy of my price list that covers this reporting period is 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.**

Bereavement Authority of Ontario  
100 Sheppard Avenue East, Suite 505  
Toronto, ON M2N 6N5  
Tel: 647-483-2645 Toll Free: 844-493-6356  
Fax: 647-748-2645 Email: [trust@thebao.ca](mailto:trust@thebao.ca)