

### Instructions for Completing this Form

Form 2 must be completed and filed with the BAO within **90 days** of your fiscal year end, or **180 days** if you are required submit a compliance audit.

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

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


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

 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 and price list covering your reporting year	<input type="checkbox"/> Audit Report
<p>If you have multiple C&amp;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"> <li>- Asset Details/Account Summary</li> <li>- Book value(s)/Tax cost(s) of fund/account</li> <li>- Capital &amp; Revenue Transactions (must be displayed separately)</li> <li>- Statement of Realized Capital Gains/Losses (if applicable)</li> <li>- <b>NEW!</b> Price list covering your reporting year</li> </ul>	<p>A compliance audit report of the C&amp;M must be submitted within 6 months of the operator’s fiscal year end if:</p> <ul style="list-style-type: none"> <li>a. total C&amp;M funds exceed \$500,000 or</li> <li>b. the operator has a funeral establishment on one or more of their cemeteries</li> </ul>

**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 any C&M contributions from other sources. If you have received consent to borrow from your C&M Fund, you may enter how much was borrowed from this reporting period, as well as repaid if applicable. **Do not enter any minus signs.**
7. Enter in your contributions required, outstanding C&M deposits, and deposits made in the current reporting period.
  - Enter the sum of all your required contributions (add up Lines #2 to #6) in Line #7.a.
  - Enter the care and maintenance contributions collected but not deposited to your trust fund/account at the end of your fiscal year in Line #7.b **(Do not enter any minus signs)**
  - Enter the total care and maintenance contributions you have successfully deposited during your fiscal year in Line #7.c. Ensure that it matches with your financial institution statement from your trustee.
8. Add realized 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. Add interest or dividends reinvested back into your care and maintenance trust fund/account. Please note that any interest or dividend amounts not withdrawn within 12 months of being generated cannot be released.
10. Ending balance, sum of lines 1 to 9 (excluding #7a, #7b, and #7c). Ensure your ending balance matches the closing capital balance (book value/tax cost of assets plus capital cash) on the statement from your trustee at the end of your reporting fiscal year.
11. Additional information regarding the total interest and/or dividends received, and cemetery upkeep expenses.
  - Report on total interest and dividends received from your trustee or financial institution during your fiscal year.
  - Total expenses paid for the care and maintenance and upkeep of the cemetery(ies) in your reporting year.
12. 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 your fiscal year.