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Commonwealth of Virginia
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Department of Professional and Occupational Regulation

Cemetery Board
TOTAL RETURN DISTRIBUTION FORM

Cemetery Company Name _____
Enter the company name as it appears on the license.

Virginia Cemetery Company License Number | | | | | | | | | | | Expiration Date _____

Calculation of Proposed 5% Distribution

1. Fair Market Value (FMV) - end of the prior fiscal year* _____
   **This is the same amount from the Schedule A Form, Line 15*
2. Proposed distribution (5% of Line 1) _____

Fair Market Value (FMV) Test

3. Fair Market Value (FMV) - end of the prior fiscal year* _____
   **This is the same amount from the Schedule A Form, Line 15*
4. Current year contributions (up to current date) _____
   ***Required attachment**: Attach documentation demonstrating proof of current year contributions*
5. 80% of FMV plus contributions (Line 3 x 0.8 plus Line 4) _____
6. Fair Market Value (FMV) at time of distribution calculation* _____
   ***Required attachment**: Attach documentation demonstrating proof of FMV*
7. Current Fair Market Value (FMV) minus Proposed 5% Distribution (Line 6 minus Line 2) _____
8. Maximum TR Distribution allowable under the FMV Test (Line 7 minus Line 5) _____

Percentage Fees Test

9. Taxes and fees paid during year just ended* _____
   **This is the same amount from the Schedule A Form, Line 13 (sum of Columns A and B)*
10. Fair Market Value (FMV) - end of the prior fiscal year* _____
    **This is the same amount from the Schedule A Form, Line 15*
11. 2.5% of beginning FMV (Line 10 x 0.25) _____
12. Amount of Reduction to TR Distribution (Line 9 minus Line 11) If less than or equal to zero, enter zero. _____
13. Maximum Distribution under Percentage Fees Test (Minimum of Line 2 OR Line 2 minus Line 12) _____

Three Year Test

14. Beginning of 3-year period (Ending date of the year prior to the beginning of the 3-year period) _____

15. End of 3-year period (Date of most recent Schedule A) _____

16. FMV, beginning of 3-year period (from applicable Schedule A, Line 1, Column B) _____

17. FMV, end of 3-year period (from Schedule A, Line 1, Column B) _____

18. Method acceptable under 3 year test (Line 17 minus Line 16) _____

19. Is TRD Distribution allowed* per 3 year test? [▼]

    If Line 18 is greater than zero, answer YES.
    If Line 18 is less than or equal to zero, answer NO.

    **Even if YES is populated, this does not mean that distribution is allowed. Final pass/fail is calculated in Line 20.*

Computation of Maximum Allowable Distribution

If Line 19 is YES, enter the lowest of Lines 2, 8, and 13. _____

If Line 19 is NO, or the minimum of Lines 2, 8, and 13 is zero or negative, **use of the TRD method is prohibited**.
A distribution may still be allowed under the Net Income Distribution Method.