

**Quarterly Reconciliation of Capital Gains and Losses**  
*(Required if Capital Gains and Losses are defined as Income in your Trust Agreement)*

The Date the Trust Agreement redefined capital gains as income \_\_\_\_\_

**Permanent capital gains base which must remain as principal in trust**  A

Quarter Ending  
 \_\_\_\_\_

**Prior Quarter Capital Gain or (Loss/Overdistribution) includes Permanent Base** \_\_\_\_\_

**Current Period's Capital Gains** + \_\_\_\_\_

**Current Period's Capital Losses** - \_\_\_\_\_

**Current Period's Positive Non Cash Transactions** + \_\_\_\_\_

**Current Period's Negative Non Cash Transactions** - \_\_\_\_\_

**Distributions / Other Transfers to Income** - \_\_\_\_\_

**Transfers from Income / Other Deposits to Replenish Principal** + \_\_\_\_\_

**Capital gain or (loss/overdistribution) during current period**  B

*Permanent Cap Gain/Loss Base* \_\_\_\_\_ A

*Current Cap Gain/Loss* \_\_\_\_\_ B

*B - A = Difference*

**If difference is negative (shortage) - immediately deposit the shortage to trust** + \_\_\_\_\_

**If difference is positive or excess - then the amount may be distributed to the cemetery** - \_\_\_\_\_