

**Return of Private Foundation**

or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.

For calendar year **2022** or tax year beginning **10/1/2022**, and ending **9/30/2023**

Name of foundation <b>FRIENDS OF MIAMI CEMETERY TRUST</b>			<b>A Employer identification number</b> <b>31-1429734</b>	
Number and street (or P.O. box number if mail is not delivered to street address) <b>LCNB NATIONAL BANK - P.O. BOX 59</b>		Room/suite	<b>B Telephone number (see instructions)</b> <b>513-932-1414</b>	
City or town, state or province, country, and ZIP or foreign postal code <b>LEBANON OH 45036</b>				
Foreign country name <b>LEBANON</b>		Foreign province/state/county <b>OH</b>	Foreign postal code <b>45036</b>	

**G** Check all that apply:  Initial return  Initial return of a former public charity  
 Final return  Amended return  
 Address change  Name change

**D** 1. Foreign organizations, check here . . . . .   
 2. Foreign organizations meeting the 85% test, check here and attach computation . . . . .

**H** Check type of organization:  Section 501(c)(3) exempt private foundation  
 Section 4947(a)(1) nonexempt charitable trust  Other taxable private foundation

**E** If private foundation status was terminated under section 507(b)(1)(A), check here . . . . .

**I** Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ **276,755**

**J** Accounting method:  Cash  Accrual  Other (specify) \_\_\_\_\_  
 (Part I, column (d), must be on cash basis.)

**F** If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . . . .

**Part I Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>				
<b>1</b> Contributions, gifts, grants, etc., received (attach schedule) . . . . .				
<b>2</b> Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
<b>3</b> Interest on savings and temporary cash investments				
<b>4</b> Dividends and interest from securities . . . . .	9,523	9,523		
<b>5a</b> Gross rents . . . . .				
<b>b</b> Net rental income or (loss)				
<b>6a</b> Net gain or (loss) from sale of assets not on line 10	28,784			
<b>b</b> Gross sales price for all assets on line 6a <b>206,854</b>				
<b>7</b> Capital gain net income (from Part IV, line 2) . . . . .		28,784		
<b>8</b> Net short-term capital gain . . . . .				
<b>9</b> Income modifications . . . . .				
<b>10a</b> Gross sales less returns and allowances				
<b>b</b> Less: Cost of goods sold . . . . .				
<b>c</b> Gross profit or (loss) (attach schedule)				
<b>11</b> Other income (attach schedule) . . . . .				
<b>12 Total.</b> Add lines 1 through 11 . . . . .	38,307	38,307	0	
<b>Operating and Administrative Expenses</b>				
<b>13</b> Compensation of officers, directors, trustees, etc. . . . .	2,393	2,393		
<b>14</b> Other employee salaries and wages . . . . .				
<b>15</b> Pension plans, employee benefits . . . . .				
<b>16a</b> Legal fees (attach schedule) . . . . .				
<b>b</b> Accounting fees (attach schedule) . . . . .				
<b>c</b> Other professional fees (attach schedule) . . . . .				
<b>17</b> Interest . . . . .				
<b>18</b> Taxes (attach schedule) (see instructions) . . . . .	3,494	3,494		
<b>19</b> Depreciation (attach schedule) and depletion . . . . .				
<b>20</b> Occupancy . . . . .				
<b>21</b> Travel, conferences, and meetings . . . . .				
<b>22</b> Printing and publications . . . . .				
<b>23</b> Other expenses (attach schedule) . . . . .	2,393	2,393		
<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23 . . . . .	8,280	8,280	0	0
<b>25</b> Contributions, gifts, grants paid . . . . .	6,641			6,641
<b>26 Total expenses and disbursements.</b> Add lines 24 and 25 . . . . .	14,921	8,280	0	6,641
<b>27</b> Subtract line 26 from line 12:				
<b>a Excess of revenue over expenses and disbursements</b> . . . . .	23,386			
<b>b Net investment income</b> (if negative, enter -0-) . . . . .		30,027		
<b>c Adjusted net income</b> (if negative, enter -0-) . . . . .			0	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)			
		Beginning of year	End of year		
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments			
	3	Accounts receivable			
		Less: allowance for doubtful accounts			
	4	Pledges receivable			
		Less: allowance for doubtful accounts			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule)			
		Less: allowance for doubtful accounts			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U.S. and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	260,420	283,806	276,755
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment: basis			
	Less: accumulated depreciation (attach schedule)				
12	Investments—mortgage loans				
13	Investments—other (attach schedule)				
14	Land, buildings, and equipment: basis				
	Less: accumulated depreciation (attach schedule)				
15	Other assets (describe )				
16	<b>Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I)	260,420	283,806	276,755	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe )			
	23	<b>Total liabilities</b> (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30. <input type="checkbox"/>				
	24	Net assets without donor restrictions			
	25	Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30. <input checked="" type="checkbox"/>				
	26	Capital stock, trust principal, or current funds	260,420	283,806	
	27	Paid-in or capital surplus, or land, bldg., and equipment fund			
	28	Retained earnings, accumulated income, endowment, or other funds			
29	<b>Total net assets or fund balances</b> (see instructions)	260,420	283,806		
30	<b>Total liabilities and net assets/fund balances</b> (see instructions)	260,420	283,806		

Part III Analysis of Changes in Net Assets or Fund Balances		
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1 260,420
2	Enter amount from Part I, line 27a	2 23,386
3	Other increases not included in line 2 (itemize)	3
4	Add lines 1, 2, and 3	4 283,806
5	Decreases not included in line 2 (itemize)	5
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6 283,806

**Part IV Capital Gains and Losses for Tax on Investment Income**

a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<b>1a</b>	See Attached Statement			
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))	
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.				(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>2</b>	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		<b>2</b>	28,784
<b>3</b>	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8		<b>3</b>	28,708

**Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948—see instructions)**

<b>1a</b>	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)	<b>1</b>	417
<b>b</b>	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b).		
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	<b>2</b>	0
<b>3</b>	Add lines 1 and 2	<b>3</b>	417
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	<b>4</b>	
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>	417
<b>6</b>	Credits/Payments:		
<b>a</b>	2022 estimated tax payments and 2021 overpayment credited to 2022	<b>6a</b>	
<b>b</b>	Exempt foreign organizations—tax withheld at source	<b>6b</b>	
<b>c</b>	Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>	
<b>d</b>	Backup withholding erroneously withheld	<b>6d</b>	
<b>7</b>	Total credits and payments. Add lines 6a through 6d	<b>7</b>	0
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>	
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	<b>9</b>	417
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	<b>10</b>	0
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 2023 estimated tax</b> <b>Refunded</b>	<b>11</b>	0

Part VI-A Statements Regarding Activities

	Yes	No
<b>1a</b> During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? . . . . .		X
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition . . . . . If the answer is "Yes" to <b>1a</b> or <b>1b</b> , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .		X
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: <b>(1)</b> On the foundation. \$ _____ <b>(2)</b> On foundation managers. \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ _____		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . . . If "Yes," attach a detailed description of the activities.		X
<b>3</b> Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes . . . . .		X
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .		X
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	N/A	
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . If "Yes," attach the statement required by <i>General Instruction T</i> .		X
<b>6</b> Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .	X	
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	X	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered. See instructions. OHIO		
<b>b</b> If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation . . . . .	X	
<b>9</b> Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2022 or the tax year beginning in 2022? See the instructions for Part XIII. If "Yes," complete Part XIII . . . . .		X
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses . . . . .		X
<b>11</b> At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions . . . . .		X
<b>12</b> Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions . . . . .		X
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? . . . . . Website address _____	X	
<b>14</b> The books are in care of <u>LCNB NATIONAL BANK</u> Telephone no. <u>513-932-1414</u> Located at <u>2 NORTH BROADWAY LEBANON OH</u> ZIP+4 <u>45036</u>		
<b>15</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year . . . . .		
<b>16</b> At any time during calendar year 2022, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? . . . . . See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country _____		X

**Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required**

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
<b>1a</b> During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?		X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?		X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?		X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?		X
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?		X
(6) Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)		X
<b>b</b> If any answer is "Yes" to 1a(1)–(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions.	N/A	
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>d</b> Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2022?		X
<b>2</b> Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
<b>a</b> At the end of tax year 2022, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2022? If "Yes," list the years 20____, 20____, 20____, 20____	X	
<b>b</b> Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to <b>all</b> years listed, answer "No" and attach statement—see instructions.)		X
<b>c</b> If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. 20____, 20____, 20____, 20____		
<b>3a</b> Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?		X
<b>b</b> If "Yes," did it have excess business holdings in 2022 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2022.)	N/A	
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
<b>b</b> Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2022?		X

**Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**

	Yes	No
<b>5a</b> During the year, did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions		X
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
<b>b</b> If any answer is "Yes" to 5a(1)–(5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	N/A	
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>d</b> If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? . . . . . N/A		
If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
<b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . . If "Yes" to 6b, file Form 8870.		X
<b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
<b>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	
<b>8</b> Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X

**Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**

**1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
LCNB NATIONAL BANK P.O. BOX 59 LEBANON, OH 45036	Trustee	2.00 2,393		

**2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

**Total number of other employees paid over \$50,000** . . . . .

**Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**

**3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
.....		
.....		
.....		
.....		

Total number of others receiving over \$50,000 for professional services . . . . .

**Part VIII-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 N/A	
2	
3	
4	

**Part VIII-B Summary of Program-Related Investments (see instructions)**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1	
2	
3 All other program-related investments. See instructions.	
<b>Total.</b> Add lines 1 through 3 . . . . .	<b>0</b>

**Part IX Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	279,723
<b>b</b>	Average of monthly cash balances	<b>1b</b>	7,225
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	286,948
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	286,948
<b>4</b>	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	<b>4</b>	4,304
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3	<b>5</b>	282,644
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5	<b>6</b>	14,132

**Part X Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here  and do not complete this part.)

<b>1</b>	Minimum investment return from Part IX, line 6	<b>1</b>	14,132
<b>2a</b>	Tax on investment income for 2022 from Part V, line 5	<b>2a</b>	417
<b>b</b>	Income tax for 2022. (This does not include the tax from Part V.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	417
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	13,715
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	
<b>5</b>	Add lines 3 and 4	<b>5</b>	13,715
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	<b>7</b>	13,715

**Part XI Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	<b>1a</b>	6,641
<b>b</b>	Program-related investments—total from Part VIII-B	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4	<b>4</b>	6,641



**Part XII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
1 Distributable amount for 2022 from Part X, line 7				13,715
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2021 only . . . . .			14,836	
b Total for prior years: 20 18, 20 19, 20 20		10,414		
3 Excess distributions carryover, if any, to 2022:				
a From 2017 . . . . .				
b From 2018 . . . . .				
c From 2019 . . . . .				
d From 2020 . . . . .				
e From 2021 . . . . .				
f <b>Total</b> of lines 3a through e . . . . .	0			
4 Qualifying distributions for 2022 from Part XI, line 4: \$ 6,641				
a Applied to 2021, but not more than line 2a . . . . .			6,641	
b Applied to undistributed income of prior years (Election required—see instructions) . . . . .				
c Treated as distributions out of corpus (Election required—see instructions) . . . . .				
d Applied to 2022 distributable amount . . . . .				
e Remaining amount distributed out of corpus . . . . .				
5 Excess distributions carryover applied to 2022 (If an amount appears in column (d), the same amount must be shown in column (a).) . . . . .				
6 <b>Enter the net total of each column as indicated below:</b>				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0			
b Prior years' undistributed income. Subtract line 4b from line 2b . . . . .		10,414		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed . . . . .		10,414		
d Subtract line 6c from line 6b. Taxable amount—see instructions . . . . .				
e Undistributed income for 2021. Subtract line 4a from line 2a. Taxable amount—see instructions . . . . .			8,195	
f Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023 . . . . .				13,715
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions) . . . . .				
8 Excess distributions carryover from 2017 not applied on line 5 or line 7 (see instructions) . . . . .				
9 <b>Excess distributions carryover to 2023.</b> Subtract lines 7 and 8 from line 6a . . . . .				
10 Analysis of line 9:				
a Excess from 2018 . . . . .				
b Excess from 2019 . . . . .				
c Excess from 2020 . . . . .				
d Excess from 2021 . . . . .				
e Excess from 2022 . . . . .				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9) N/A

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2022, enter the date of the ruling
b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

Table with 5 columns: (a) 2022, (b) 2021, (c) 2020, (d) 2019, (e) Total. Rows include 2a-e (Qualifying distributions) and 3a-d (Alternative tests).

Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:
a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000).
b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.
2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:
Check here [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds.
a The name, address, and telephone number or email address of the person to whom applications should be addressed:
b The form in which applications should be submitted and information and materials they should include:
c Any submission deadlines:
d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

**Part XIV Supplementary Information** (continued)

**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<p><b>a</b> <i>Paid during the year</i> See Attached Statement</p>				
<b>Total</b>				<b>3a</b> 6,641
<p><b>b</b> <i>Approved for future payment</i> NONE</p>				
<b>Total</b>				<b>3b</b> 0

Electronic Filing Only



Part XVI Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

- 1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
a Transfers from the reporting foundation to a noncharitable exempt organization of:
(1) Cash
(2) Other assets
b Other transactions:
(1) Sales of assets to a noncharitable exempt organization
(2) Purchases of assets from a noncharitable exempt organization
(3) Rental of facilities, equipment, or other assets
(4) Reimbursement arrangements
(5) Loans or loan guarantees
(6) Performance of services or membership or fundraising solicitations
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation.

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. The first row contains 'Not Applicable'.

- 2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527?
b If "Yes," complete the following schedule.

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Signature of officer or trustee: Jacqueline A. Manley, Date: 11/27/2023, Title: SVP

May the IRS discuss this return with the preparer shown below? See instructions. [X] Yes [ ] No

Paid Preparer Use Only: Print/Type preparer's name: JACQUELINE A MANLEY, Preparer's signature, Date: 11/27/2023, Check self-employed, PTIN: P02311282, Firm's name: LCNB NATIONAL BANK, Firm's EIN: 31-0352330, Firm's address: PO BOX 59, LEBANON, OH 45036, Phone no.: 5139321414

**Continuation of Part XIV, Line 3a (990-PF) - Grants and Contributions Paid During the Year**

Recipient(s) paid during the year

Name

MIAMI CEMETERY

Street

6379 OLD STATE RT 73

City

LEBANON

State

OH

Zip Code

45036

Foreign Country

Relationship

Foundation Status

PC

Purpose of grant/contribution

CARE & MAINTENANCE OF CEMETERY

Amount

6,641

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

**Part I, Line 6 (990-PF) - Gain/Loss from Sale of Assets Other Than Inventory**

		Amount							Totals:		Gross Sales		Cost or Other Basis, Expenses, Depreciation and Adjustments		Net Gain or Loss	
Long Term CG Distributions		76							Capital Gains/Losses		206,854		178,070		28,784	
Short Term CG Distributions		0							Other sales		0		0		0	
1	Description	CUSIP #	Check "X" to include in Part IV	Purchaser	Check "X" if Purchaser is a Business	Acquisition Method	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Valuation Method	Expense of Sale and Cost of Improvements	Depreciation	Adjustments	Net Gain or Loss	
1	VANGUARD MID CAP INDEX F	922908645	X				4/27/2023	7/20/2023	360	329					31	
2	HARDING LOEVNER EMERGI	412295305	X				4/27/2023	7/20/2023	5,667	5,398					269	
3	MFS NEW DISCOVERY VALU	55278M407	X				4/27/2023	7/20/2023	751	689					62	
4	SCHWAB US LARGE CAP VAL	808524409	X				4/26/2023	7/20/2023	137	130					7	
5	SCHWAB US LARGE CAP GR	808524300	X				4/26/2023	7/20/2023	5,427	4,544					883	
6	ISHARES 1-3 YEAR TREASUR	464287457	X				4/26/2023	7/20/2023	3,730	3,787					-57	
7	INVESCO S&P 500 EQUAL WE	46137V357	X				6/1/2022	7/20/2023	770	740					30	
8	FIRST TRUST LONG/SHORT E	33739P103	X				4/26/2023	7/20/2023	267	255					12	
9	MERGER FUND INSTITUTION	589509207	X				3/10/2015	4/26/2023	3,034	2,840					194	
10	DODGE & COX INCOME FUNI	256210105	X				10/10/2018	4/26/2023	1,774	1,885					-111	
11	DODGE & COX INCOME FUNI	256210105	X				3/10/2015	4/26/2023	9,026	10,000					-974	
12	PIMCO INVESTMENT GRADE	722005816	X				3/10/2015	4/26/2023	8,358	10,000					-1,642	
13	DOUBLELINE TOTAL RETURN	258620103	X				6/10/2021	4/26/2023	9,635	11,302					-1,667	
14	DOUBLELINE TOTAL RETURN	258620103	X				6/17/2020	4/26/2023	16,860	20,000					-3,140	
15	DOUBLELINE TOTAL RETURN	258620103	X				10/8/2019	4/26/2023	2,503	3,000					-497	
16	DOUBLELINE TOTAL RETURN	258620103	X				3/10/2015	4/26/2023	4,104	5,000					-896	
17	NEUBERGER BERMAN CORE	64128K405	X				3/24/2022	4/26/2023	2,539	2,763					-224	
18	EATON VANCE FLOATING RA	277911491	X				12/8/2021	4/26/2023	23,551	25,000					-1,449	
19	ANGEL OAK MULTI-STRATEG	03463K406	X				11/2/2021	4/26/2023	1,587	1,932					-345	
20	LORD ABBETT SHORT DURAI	543916688	X				3/11/2014	4/26/2023	4,232	5,000					-768	
21	AUTOMATIC DATA PROCESS	053015103	X				4/2/2001	4/26/2023	5,260	1,068					4,192	
22	V F CORP.	918204108	X				3/13/2017	4/26/2023	668	1,499					-831	
23	STARBUCKS CORP.	855244109	X				3/13/2017	4/26/2023	3,357	1,638					1,719	
24	JOHNSON & JOHNSON	478160104	X				4/13/2010	4/26/2023	4,068	1,631					2,437	
25	ISHARES TR CORE S&P SMA	464287804	X				3/13/2017	4/26/2023	9,161	6,850					2,311	
26	PROCTER & GAMBLE CO.	742718109	X				10/4/2004	4/26/2023	7,754	2,733					5,021	
27	BLACKSTONE INC. CLASS A	09260D107	X				9/15/2022	4/26/2023	5,812	6,469					-657	
28	MASTERCARD INC.	57636Q104	X				3/13/2017	4/26/2023	5,507	1,680					3,827	
29	ISHARES INC. TR CORE MSC	46432F842	X				3/13/2017	4/26/2023	1,358	1,140					218	
30	ISHARES INC. CORE MSCI EN	46434G103	X				3/14/2016	4/26/2023	1,716	1,449					267	
31	ISHARES INC. CORE MSCI EN	46434G103	X				3/13/2017	4/26/2023	1,192	1,168					24	
32	ISHARES INC. CORE MSCI EN	46434G103	X				5/27/2021	4/26/2023	4,052	5,631					-1,579	
33	VERIZON COMMUNICATIONS	92343V104	X				1/24/2011	4/26/2023	1,919	2,599					-680	
34	CISCO SYSTEMS INC.	17275R102	X				4/13/2010	4/26/2023	4,651	2,648					2,003	
35	HUNTINGTON BANCSHARES	446150104	X				9/24/2021	4/26/2023	3,530	5,016					-1,486	
36	ISHARES TR RUSSELL 3000 E	464287689	X				10/14/2008	4/26/2023	19,674	4,818					14,856	
37	ISHARES TR CORE S&P MID	464287507	X				3/13/2017	4/26/2023	18,152	12,823					5,329	
38	C H ROBINSON WORLDWIDE	12541W209	X				3/10/2014	4/26/2023	4,635	2,616					2,019	

**Part I, Line 18 (990-PF) - Taxes**

		3,494	3,494	0	0
Description		Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
<b>1</b>	Tax Due 2021 Form 990PF	370	370		
<b>2</b>	2021 Form 4720	3,124	3,124		



**Part I, Line 23 (990-PF) - Other Expenses**

		2,393	2,393	0	0
Description		Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
<b>1</b>	Investment Management Fees	2,393	2,393		

**Part II, Line 10b (990-PF) - Investments - Corporate Stock**

		260,420	283,806	0	276,755	
Description		Num. Shares/ Face Value	Book Value Beg. of Year	Book Value End of Year	FMV Beg. of Year	FMV End of Year
<b>1</b>	Securities		260,420	283,806		276,755

**Part IV (990-PF) - Capital Gains and Losses for Tax on Investment Income**

		Amount															
Long Term CG Distributions		76															
Short Term CG Distributions		0															
		206,778		0		0		178,070		28,708		0		0		28,708	
Description of Property Sold	CUSIP #	Acquisition Method	Date Acquired	Date Sold	Gross Sales Price	Depreciation Allowed	Adjustments	Cost or Other Basis Plus Expense of Sale	Gain or Loss	F.M.V. as of 12/31/69	Adjusted Basis as of 12/31/69	Excess of FMV Over Adjusted Basis	Gains Minus Excess FMV Over Adj Basis or Losses				
1	VANGUARD MID CAP INDEX F		4/27/2023	7/20/2023	360			329	31	0	0	0	31				
2	HARDING LOEVNER EMERGI		4/27/2023	7/20/2023	5,667			5,398	269	0	0	0	269				
3	MFS NEW DISCOVERY VALU		4/27/2023	7/20/2023	751			689	62	0	0	0	62				
4	SCHWAB US LARGE CAP VAL		4/26/2023	7/20/2023	137			130	7	0	0	0	7				
5	SCHWAB US LARGE CAP GR		4/26/2023	7/20/2023	5,427			4,544	883	0	0	0	883				
6	ISHARES 1-3 YEAR TREASUR		4/26/2023	7/20/2023	3,730			3,787	-57	0	0	0	-57				
7	INVESCO S&P 500 EQUAL WE		6/1/2022	7/20/2023	770			740	30	0	0	0	30				
8	FIRST TRUST LONG/SHORT E		4/26/2023	7/20/2023	267			255	12	0	0	0	12				
9	MERGER FUND INSTITUTION		3/10/2015	4/26/2023	3,034			2,840	194	0	0	0	194				
10	DODGE & COX INCOME FUNI		10/10/2018	4/26/2023	1,774			1,885	-111	0	0	0	-111				
11	DODGE & COX INCOME FUNI		3/10/2015	4/26/2023	9,026			10,000	-974	0	0	0	-974				
12	PIMCO INVESTMENT GRADE		3/10/2015	4/26/2023	8,358			10,000	-1,642	0	0	0	-1,642				
13	DOUBLELINE TOTAL RETURN		6/10/2021	4/26/2023	9,635			11,302	-1,667	0	0	0	-1,667				
14	DOUBLELINE TOTAL RETURN		6/17/2020	4/26/2023	16,860			20,000	-3,140	0	0	0	-3,140				
15	DOUBLELINE TOTAL RETURN		10/8/2019	4/26/2023	2,503			3,000	-497	0	0	0	-497				
16	DOUBLELINE TOTAL RETURN		3/10/2015	4/26/2023	4,104			5,000	-896	0	0	0	-896				
17	NEUBERGER BERMAN CORE		3/24/2022	4/26/2023	2,539			2,763	-224	0	0	0	-224				
18	EATON VANCE FLOATING RA		12/8/2021	4/26/2023	23,551			25,000	-1,449	0	0	0	-1,449				
19	ANGEL OAK MULTI-STRATEG		11/2/2021	4/26/2023	1,587			1,932	-345	0	0	0	-345				
20	LORD ABBETT SHORT DURAF		3/11/2014	4/26/2023	4,232			5,000	-768	0	0	0	-768				
21	AUTOMATIC DATA PROCESS		4/2/2001	4/26/2023	5,260			1,068	4,192	0	0	0	4,192				
22	V F CORP.		3/13/2017	4/26/2023	668			1,499	-831	0	0	0	-831				
23	STARBUCKS CORP.		3/13/2017	4/26/2023	3,357			1,638	1,719	0	0	0	1,719				
24	JOHNSON & JOHNSON		4/13/2010	4/26/2023	4,068			1,631	2,437	0	0	0	2,437				
25	ISHARES TR CORE S&P SMA		3/13/2017	4/26/2023	9,161			6,850	2,311	0	0	0	2,311				
26	PROCTER & GAMBLE CO.		10/4/2004	4/26/2023	7,754			2,733	5,021	0	0	0	5,021				
27	BLACKSTONE INC. CLASS A		9/15/2022	4/26/2023	5,812			6,469	-657	0	0	0	-657				
28	MASTERCARD INC.		3/13/2017	4/26/2023	5,507			1,680	3,827	0	0	0	3,827				
29	ISHARES INC. TR CORE MSC		3/13/2017	4/26/2023	1,358			1,140	218	0	0	0	218				
30	ISHARES INC. CORE MSCI EN		3/14/2016	4/26/2023	1,716			1,449	267	0	0	0	267				
31	ISHARES INC. CORE MSCI EN		3/13/2017	4/26/2023	1,192			1,168	24	0	0	0	24				
32	ISHARES INC. CORE MSCI EN		5/27/2021	4/26/2023	4,052			5,631	-1,579	0	0	0	-1,579				
33	VERIZON COMMUNICATIONS		1/24/2011	4/26/2023	1,919			2,599	-680	0	0	0	-680				
34	CISCO SYSTEMS INC.		4/13/2010	4/26/2023	4,651			2,648	2,003	0	0	0	2,003				
35	HUNTINGTON BANCSHARES		9/24/2021	4/26/2023	3,530			5,016	-1,486	0	0	0	-1,486				
36	ISHARES TR RUSSELL 3000 E		10/14/2008	4/26/2023	19,674			4,818	14,856	0	0	0	14,856				
37	ISHARES TR CORE S&P MID		3/13/2017	4/26/2023	18,152			12,823	5,329	0	0	0	5,329				
38	C H ROBINSON WORLDWIDE		3/10/2014	4/26/2023	4,635			2,616	2,019	0	0	0	2,019				

**Part VII, Line 1 (990-PF) - Compensation of Officers, Directors, Trustees and Foundation Managers**

											2,393	0	0
Name		Check "X" if Business	Street	City	State	Zip Code	Foreign Country	Title	Avg Hrs Per Week	Compensation	Benefits	Expense Account	
1	LCNB NATIONAL BANK		X	P.O. BOX 59	LEBANON	OH	45036	Trustee	2.00	2,393			

**Part XII, Line 2a, Column C (990-PF) - Prior Year Undistributed Income**

1	Distributable amounts for 2021 that remained undistributed at the beginning of the 2022 tax year . . . . .	1	14,836
2	_____	2	_____
3	_____	3	_____
4	_____	4	_____
5	_____	5	_____
6	_____	6	_____
7	_____	7	_____
8	_____	8	_____
9	_____	9	_____
10	Total . . . . .	10	14,836

**Part XII, Line 2b, Column B (990-PF) - Undistributed Income for Prior Years**

<b>1</b>	Undistributed income for the 3rd year 2020 . . . . .	<b>1</b>	<u>10,414</u>
<b>2</b>	Undistributed income for the 4th year 2019 . . . . .	<b>2</b>	<u>          </u>
<b>3</b>	Undistributed income for the 5th year 2018 . . . . .	<b>3</b>	<u>          </u>
<b>4</b>	<b>Total</b> . . . . .	<b>4</b>	<u>10,414</u>

# Electronic Filing Information (990/PF/EZ/T/1120-POL)

## Signature Method

Option (1) - Using Practitioner PIN. Use Section (A) below.

Date return prepared

11/27/2023

Option (2) - Scanned 8453-TE.

**PIN Information** Enter information below

<b>(A) Practitioner PIN:</b>			
	PIN (5 Digits)	TP entered	ERO entered
Taxpayer PIN:	19734	<input type="checkbox"/>	<input checked="" type="checkbox"/>
ERO PIN:	59107		

If the ERO entered taxpayer PIN, you must fill out the 8879-EO (IRS e-file Signature Authorization Form).

## EFIN

Enter your 6-digit EFIN number. You can enter EFINs in the Preparer Table.

EFIN: 310933 \_\_\_\_\_

## Submission ID

The Submission ID for this e-File will be computed automatically when an EFIN is entered above. It will only be regenerated if a 'Rejected by EFC' or 'Rejected by Agency' acknowledgement is received and the e-File is recreated.

Submission ID: 3109332023331mi96fmt

## Name Control

[Click here to see Knowledge Base Document 14500, for more information on Name Controls](#)

FRIE \_\_\_\_\_

## Organization Information

**Please enter all taxpayer demographic data on the Main Information form.**

Does the IRS have the most current Responsible Party information on file?  Yes  No

Officer name JACQUELINE A MANLEY	Officer Title SVP	Date return signed 12/22/2022
Officer Email address	Officer Phone 513-932-1414	Officer Foreign phone

## ERO (Enter data in the Preparer Manager)

ERO's name	Foreign phone number
------------	----------------------

Firm's name LCNB NATIONAL BANK
-----------------------------------

## Preparer (Enter data in the Preparer Manager)

Preparer's name JACQUELINE A MANLEY	PTIN P02311282	Non-paid prep type
Firm's name LCNB NATIONAL BANK	Foreign phone number	

**Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code**

(Sections 170(f)(10), 664(c)(2), 4911, 4912, 4941, 4942, 4943, 4944, 4945, 4955, 4958, 4959, 4960, 4965, 4966, 4967, and 4968)

**2022**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form4720](http://www.irs.gov/Form4720) for instructions and the latest information.

For calendar year 2022 or other tax year beginning	10/01/2022	, 2022, and ending	09/30/2023	, 20
Name of organization, entity, or person subject to tax		EIN or SSN		
FRIENDS OF MIAMI CEMETERY TRUST		31-1429734		
Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address)		<input type="checkbox"/> Amended return		
LCNB NATIONAL BANK, TRUSTEE, PO BOX 59		Check box for type of annual return:		
City or town, state or province, country, and ZIP or foreign postal code		<input type="checkbox"/> Form 990 <input type="checkbox"/> Form 990-EZ		
LEBANON, OH 45036		<input checked="" type="checkbox"/> Form 990-PF <input type="checkbox"/> Other		
		<input type="checkbox"/> Form 5227		

	Yes	No
<b>A</b> Is the organization a foreign private foundation within the meaning of section 4948(b)? . . . . .		✓
Show conversion rate to U.S. dollars. See instructions . . . . .		
<b>B Entity (other than the organization) or person subject to tax:</b> Are you required to file Form 4720 with respect to more than one organization in the current tax year? See instructions . . . . .		✓
If "Yes," attach a list showing the name and EIN for each organization with respect to which you will file Form 4720 for the current tax year.		

**Part I Taxes on Organization** (Sections 170(f)(10), 664(c)(2), 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), 4955(a)(1), 4959, 4960(a), 4965(a)(1), 4966(a)(1), and 4968(a))

1 Tax on undistributed income—Schedule B, line 4 . . . . .	1	2459
2 Tax on excess business holdings—Schedule C, line 7 . . . . .	2	
3 Tax on investments that jeopardize charitable purpose—Schedule D, Part I, column (f) . . . . .	3	
4 Tax on taxable expenditures—Schedule E, Part I, column (h) . . . . .	4	
5 Tax on political expenditures—Schedule F, Part I, column (f) . . . . .	5	
6 Tax on excess lobbying expenditures—Schedule G, line 4 . . . . .	6	
7 Tax on disqualifying lobbying expenditures—Schedule H, Part I, column (e) . . . . .	7	
8 Tax on premiums paid on personal benefit contracts . . . . .	8	
9 Tax on being a party to prohibited tax shelter transactions—Schedule J, Part I, column (h) . . . . .	9	
10 Tax on taxable distributions—Schedule K, Part I, column (f) . . . . .	10	
11 Tax on a charitable remainder trust's unrelated business taxable income. Attach statement . . . . .	11	
12 Tax on failure to meet the requirements of section 501(r)(3)—Schedule M, Part II, line 2 . . . . .	12	
13 Tax on excess executive compensation—Schedule N . . . . .	13	
14 Tax on net investment income of private colleges and universities—Schedule O . . . . .	14	
<b>15 Total</b> (add lines 1–14) . . . . .	<b>15</b>	<b>2459</b>

**Part II Taxes on a Manager, Self-Dealer, Disqualified Person, Donor, Donor Advisor, or Related Person** (Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4955(a)(2), 4958(a), 4965(a)(2), 4966(a)(2), and 4967(a))

Name and address of related organization; city or town, state or province, country, ZIP or foreign postal code	Employer identification number	
1 Tax on self-dealing—Schedule A, Part II, column (d); and Part III, column (d) . . . . .	1	
2 Tax on investments that jeopardize charitable purposes—Schedule D, Part II, column (d) . . . . .	2	
3 Tax on taxable expenditures—Schedule E, Part II, column (d) . . . . .	3	
4 Tax on political expenditures—Schedule F, Part II, column (d) . . . . .	4	
5 Tax on disqualifying lobbying expenditures—Schedule H, Part II, column (d) . . . . .	5	
6 Tax on excess benefit transactions—Schedule I, Part II, column (d); and Part III, column (d) . . . . .	6	
7 Tax on being a party to prohibited tax shelter transactions—Schedule J, Part II, column (d) . . . . .	7	
8 Tax on taxable distributions—Schedule K, Part II, column (d) . . . . .	8	
9 Tax on prohibited benefits—Schedule L, Part II, column (d); and Part III, column (d) . . . . .	9	
<b>10 Total</b> —Add lines 1 through 9 . . . . .	<b>10</b>	

**Part III Tax Payments**

1 Total tax (Part I, line 15 or Part II, line 10) . . . . .	1	2459
2 Total payments including amount paid with Form 8868 (see instructions) . . . . .	2	
<b>3 Tax due.</b> If line 1 is larger than line 2, enter amount owed (see instructions) . . . . .	<b>3</b>	<b>2459</b>
<b>4 Overpayment.</b> If line 1 is smaller than line 2, enter the difference. This is your refund . . . . .	<b>4</b>	



**SCHEDULE A—Initial Taxes on Self-Dealing (Section 4941)**

<b>Part I Acts of Self-Dealing and Tax Computation</b>					
(a) Act number	(b) Date of act	(c) Correction made?		(d) Description of act	
		Yes	No		
1					
2					
3					
4					
5					
(e) Question number from Form 990-PF, Part VI-B, or Form 5227, Part VIII, applicable to the act		(f) Amount involved in act		(g) Initial tax on self-dealer (10% of col. (f))	(h) Tax on foundation managers (if applicable) (lesser of \$20,000 or 5% of col. (f))

<b>Part II Summary of Tax Liability of Self-Dealers and Proration of Payments</b>			
(a) Names of self-dealers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Self-dealer's total tax liability (add amounts in col. (c)) (see instructions)

<b>Part III Summary of Tax Liability of Foundation Managers and Proration of Payments</b>			
(a) Names of foundation managers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (h), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE B—Initial Tax on Undistributed Income (Section 4942)**

<b>1</b>	Undistributed income for years before 2021 (from Form 990-PF for 2022, Part XII, line 6d)	<b>1</b>	0
<b>2</b>	Undistributed income for 2021 (from Form 990-PF for 2022, Part XII, line 6e)	<b>2</b>	8195
<b>3</b>	Total undistributed income at end of current tax year beginning in 2022 and subject to tax under section 4942 (add lines 1 and 2)	<b>3</b>	8195
<b>4</b>	<b>Tax</b> —Enter 30% of line 3 here and on Part I, line 1	<b>4</b>	2459

**SCHEDULE C—Initial Tax on Excess Business Holdings (Section 4943)**

**Business Holdings and Computation of Tax**

If you have taxable excess holdings in more than one business enterprise, attach a separate schedule for each enterprise. Refer to the instructions for each line item before making any entries.

Name and address of business enterprise

Employer identification number . . . . .

Form of enterprise (corporation, partnership, trust, joint venture, sole proprietorship, etc.) . . . . .

	(a) Voting stock (profits interest or beneficial interest)	(b) Value	(c) Nonvoting stock (capital interest)
<b>1</b> Foundation holdings in business enterprise . . . . .	%	%	
<b>2</b> Permitted holdings in business enterprise . . . . .	%	%	
<b>3</b> Value of excess holdings in business enterprise			
<b>4</b> Value of excess holdings disposed of within 90 days; or, other value of excess holdings not subject to section 4943 tax (attach statement) . . . . .			
<b>5</b> Taxable excess holdings in business enterprise—line 3 minus line 4 . . . . .			
<b>6</b> Tax—Enter 10% of line 5 . . . . .			
<b>7</b> Total tax—Add amounts on line 6, columns (a), (b), and (c); enter total here and on Part I, line 2			

  

<b>8</b> Did the organization dispose of excess holdings subject to tax reported on line 6? . . . . .	Yes	No
---	-----	----

Attach a statement explaining (i) corrective action taken, or (ii) why corrective action has not been taken.

**SCHEDULE D—Initial Taxes on Investments That Jeopardize Charitable Purpose (Section 4944)**

**Part I Investments and Tax Computation**

(a) Investment number	(b) Date of investment	(c) Correction made?		(d) Description of investment	(e) Amount of investment	(f) Initial tax on foundation (10% of col. (e))	(g) Initial tax on foundation managers (if applicable)— (lesser of \$10,000 or 10% of col. (e))
		Yes	No				
<b>1</b>							
<b>2</b>							
<b>3</b>							
<b>4</b>							
<b>5</b>							
<b>Total—</b> Column (f). Enter here and on Part I, line 3 . . . . .							
<b>Total—</b> Column (g). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .							

**Part II Summary of Tax Liability of Foundation Managers and Proration of Payments**

(a) Names of foundation managers liable for tax	(b) Investment no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE E—Initial Taxes on Taxable Expenditures (Section 4945)**

<b>Part I Expenditures and Computation of Tax</b>							
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Correction made?		(e) Name and address of recipient		
			Yes	No			
1							
2							
3							
4							
5							
(f) Description of expenditure and purposes for which made					(g) Question number from Form 990-PF, Part VI-B, or Form 5227, Part VIII, applicable to the expenditure	(h) Initial tax imposed on foundation (20% of col. (b))	(i) Initial tax imposed on foundation managers (if applicable)—(lesser of \$10,000 or 5% of col. (b))
<b>Total</b> —Column (h). Enter here and on Part I, line 4 . . . . .							
<b>Total</b> —Column (i). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .							

<b>Part II Summary of Tax Liability of Foundation Managers and Proration of Payments</b>			
(a) Names of foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (i), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE F—Initial Taxes on Political Expenditures (Section 4955)**

<b>Part I Expenditures and Computation of Tax</b>							
(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Correction made?		(e) Description of political expenditure	(f) Initial tax imposed on organization or foundation (10% of col. (b))	(g) Initial tax imposed on managers (if applicable) (lesser of \$5,000 or 2½% of col. (b))
			Yes	No			
1							
2							
3							
4							
5							
<b>Total</b> —Column (f). Enter here and on Part I, line 5 . . . . .							
<b>Total</b> —Column (g). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .							

<b>Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments</b>			
(a) Names of organization managers or foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE G—Tax on Excess Lobbying Expenditures (Section 4911)**

<b>1</b>	Excess of grass roots expenditures over grass roots nontaxable amount (from Schedule C (Form 990), Part II-A, column (b), line 1h). (See the instructions before making an entry.) . . . . .	<b>1</b>
<b>2</b>	Excess of lobbying expenditures over lobbying nontaxable amount (from Schedule C (Form 990), Part II-A, column (b), line 1i). (See the instructions before making an entry.) . . . . .	<b>2</b>
<b>3</b>	Excess lobbying expenditures—enter the larger of line 1 or line 2 . . . . .	<b>3</b>
<b>4</b>	<b>Tax</b> —Enter 25% of line 3 here and on Part I, line 6 . . . . .	<b>4</b>

**SCHEDULE H—Taxes on Disqualifying Lobbying Expenditures (Section 4912)**

**Part I Expenditures and Computation of Tax**

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of lobbying expenditures	(e) Tax imposed on organization (5% of col. (b))	(f) Tax imposed on organization managers (if applicable)—(5% of col. (b))
1					
2					
3					
4					
5					
<b>Total</b> —Column (e). Enter here and on Part I, line 7 . . . . .					
<b>Total</b> —Column (f). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .					

**Part II Summary of Tax Liability of Organization Managers and Proration of Payments**

(a) Names of organization managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958)**

**Part I Excess Benefit Transactions and Tax Computation**

(a) Transaction number	(b) Date of transaction	(c) Correction made?		(d) Description of transaction
		Yes	No	
1				
2				
3				
4				
5				
<b>(e) Amount of excess benefit</b>		<b>(f) Initial tax on disqualified persons (25% of col. (e))</b>		<b>(g) Tax on organization managers (if applicable) (lesser of \$20,000 or 10% of col. (e))</b>

**SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958) Continued**

<b>Part II Summary of Tax Liability of Disqualified Persons and Proration of Payments</b>			
(a) Names of disqualified persons liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Disqualified person's total tax liability (add amounts in col. (c)) (see instructions)

<b>Part III Summary of Tax Liability of 501(c)(3), (c)(4) &amp; (c)(29) Organization Managers and Proration of Payments</b>			
(a) Names of 501(c)(3), (c)(4) & (c)(29) organization managers liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE J—Taxes on Being a Party to Prohibited Tax Shelter Transactions (Section 4965)**

<b>Part I Prohibited Tax Shelter Transactions (PTST) and Tax Imposed on the Tax-Exempt Entity (see instructions)</b>				
(a) Transaction number	(b) Transaction date	(c) Type of transaction 1 — Listed 2 — Subsequently listed 3 — Confidential 4 — Contractual protection	(d) Description of transaction	
1				
2				
3				
4				
5				
(e) Did the tax-exempt entity know or have reason to know this transaction was a PTST when it became a party to the transaction?		(f) Net income attributable to the PTST	(g) 75% of proceeds attributable to the PTST	(h) Tax imposed on the tax-exempt entity (see instructions)
Yes	No			
<b>Total—Column (h). Enter here and on Part I, line 9 . . . . .</b>				

**Part II Tax Imposed on Entity Managers (Section 4965) Continued**

(a) Name of entity manager	(b) Transaction number from Part I, col. (a)	(c) Tax—enter \$20,000 for each transaction listed in col. (b) for each manager in col. (a)	(d) Manager's total tax liability (add amounts in col. (c))

**SCHEDULE K—Taxes on Taxable Distributions of Sponsoring Organizations Maintaining Donor Advised Funds (Section 4966). See the instructions.**

**Part I Taxable Distributions and Tax Computation**

(a) Item number	(b) Name of sponsoring organization and donor advised fund	(c) Description of distribution	
1			
2			
3			
4			
(d) Date of distribution	(e) Amount of distribution	(f) Tax imposed on organization (20% of col. (e))	(g) Tax on fund managers (lesser of 5% of col. (e) or \$10,000)
<b>Total</b> —Column (f). Enter here and on Part I, line 10 . . . . .			
<b>Total</b> —Column (g). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .			

**Part II Summary of Tax Liability of Fund Managers and Proration of Payments**

(a) Name of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (g) or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE L—Taxes on Prohibited Benefits Distributed From Donor Advised Funds (Section 4967).**  
See the instructions.

<b>Part I Prohibited Benefits and Tax Computation</b>			
(a) Item number	(b) Date of prohibited benefit	(c) Description of benefit	
1			
2			
3			
4			
5			
(d) Amount of prohibited benefit		(e) Tax on donors, donor advisors, or related persons (125% of col. (d)) (see instructions)	(f) Tax on fund managers (if applicable) (lesser of 10% of col. (d) or \$10,000) (see instructions)

<b>Part II Summary of Tax Liability of Donors, Donor Advisors, Related Persons, and Proration of Payments</b>			
(a) Names of donors, donor advisors, or related persons liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (e) or prorated amount	(d) Donor's, donor advisor's, or related person's total tax liability (add amounts in col. (c)) (see instructions)

<b>Part III Summary of Tax Liability of Fund Managers and Proration of Payments</b>			
(a) Names of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f) or prorated amount	(d) Fund manager's total tax liability (add amounts in col. (c)) (see instructions)

**Schedule M—Tax on Hospital Organization for Failure to Meet the Community Health Needs Assessment Requirements (Sections 4959 and 501(r)(3)). (See instructions.)**

<b>Part I Failures to Meet Section 501(r)(3)</b>				
(a) Item number	(b) Name of hospital facility	(c) Description of the failure	(d) Tax year hospital facility last conducted a CHNA	(e) Tax year hospital facility last adopted an implementation strategy
1				
2				
3				
4				
5				

<b>Part II Computation of Tax</b>	
1	Number of hospital facilities operated by the hospital organization that failed to meet the Community Health Needs Assessment requirements of section 501(r)(3) . . . . .
2	<b>Tax</b> —Enter \$50,000 multiplied by line 1 here and on Part I, line 12 . . . . .

<b>SCHEDULE N—Tax on Excess Executive Compensation (Section 4960). (See instructions.)</b>				
(a) Item number	(b) Name of covered employee	(c) Excess remuneration	(d) Excess parachute payment	(e) Total. Add column (c) and (d)
1				
2				
3				
4				
5				
6	Attachment, if necessary. See instructions . . . . .			
<b>Total</b> (add column (e) items 1–6) . . . . .				
<b>Tax.</b> Enter 21% of the amount above here and on Part I, line 13 . . . . .				

<b>SCHEDULE O—Excise Tax on Net Investment Income of Private Colleges and Universities (Section 4968)</b>						
	(a) Name	(b) EIN	(c) Gross investment income (See instructions.)	(d) Capital gain net income	(e) Administrative expenses allocable to income included in cols. (c) and (d)	(f) Net investment income (See instructions.)
1	Filing Organization					
2	Related Organization					
3	Related Organization					
4	Related Organization					
5	Total from attachment, if necessary . . . . .					
6	<b>Total</b> . . . . .					
7	<b>Excise Tax on Net Investment Income.</b> Enter 1.4% of the amount in 6(f) here and on Part I, line 14 . . . . .					



Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**

*Jacqueline A Manley*

SVP

4/27/2023

Signature of officer or trustee

Title

Date

Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person

Date

May the IRS discuss this return with the preparer shown below? (see instructions)

Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check  if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

# FRIENDS OF MIAMI CEMETERY TRUST

## Statement of Assets As Of September 30, 2023

Symbol	Asset Description	Maturity Date	Units/Shares or Face Value	Total Cost	Market Price	Market Value
<b>041</b>	<b>Domestic Small-Mid Cap Eq Fds</b>					
NDVIX	MFS New Discovery Value Fund Class I		605.9640	\$10,107.48	\$16.56	\$10,034.76
VIMAX	Vanguard Mid Cap Index Fund Admiral Shares		16.4080	\$4,216.73	\$257.91	\$4,231.79
<b>Total</b>				<b>\$14,324.21</b>		<b>\$14,266.55</b>
<b>050</b>	<b>Equity Closed End Funds</b>					
RSP	Invesco S&P 500 Equal Weight ETF		108.0000	\$15,892.82	\$141.69	\$15,302.52
<b>Total</b>				<b>\$15,892.82</b>		<b>\$15,302.52</b>
<b>52</b>	<b>Domestic Lg Cap Growth ETF</b>					
SCHG	Schwab US Large Cap Growth ETF		398.0000	\$25,471.64	\$72.72	\$28,942.56
<b>Total</b>				<b>\$25,471.64</b>		<b>\$28,942.56</b>
<b>53</b>	<b>Domestic LG Cap Value ETF</b>					
SCHV	Schwab US Large Cap Value ETF		487.0000	\$31,595.25	\$64.46	\$31,392.02
<b>Total</b>				<b>\$31,595.25</b>		<b>\$31,392.02</b>
<b>101</b>	<b>International Equity ETF</b>					
IEFA	IShares Inc. TR Core MSCI EAFE ETF		208.0000	\$11,112.17	\$64.35	\$13,384.80
IEMG	IShares Inc. Core MSCI Emerging Markets ETF		164.0000	\$7,107.39	\$47.59	\$7,804.76
INDA	IShares MSCI India ETF		62.0000	\$2,767.65	\$44.22	\$2,741.64
<b>Total</b>				<b>\$20,987.21</b>		<b>\$23,931.20</b>
<b>302</b>	<b>Alternative ETF</b>					
FTLS	First Trust Long/Short Equity ETF		386.0000	\$19,666.70	\$53.15	\$20,515.90
<b>Total</b>				<b>\$19,666.70</b>		<b>\$20,515.90</b>
<b>305</b>	<b>Fixed Income Mutual Funds</b>					
ANGIX	Angel Oak Multi-Strategy Income Fund		2,403.2935	\$24,210.74	\$8.35	\$20,067.49
DODIX	Dodge & Cox Income Fund		1,390.9560	\$18,855.07	\$11.88	\$16,524.55
MNHAX	Manning & Napier High Yield Bond Fund		780.7070	\$5,872.18	\$7.45	\$5,816.27
NCRLX	Neuberger Berman Core Bond Fund		2,264.4330	\$22,185.99	\$8.48	\$19,202.39
VBILX	Vanguard Intermediate Term Bond Index Fund Admiral Shares		6,502.5670	\$67,170.77	\$9.78	\$63,595.10
<b>Total</b>				<b>\$138,294.75</b>		<b>\$125,205.80</b>
<b>307</b>	<b>International Fixed Income ETF</b>					
EMB	IShares JP Morgan Emerging Markets Bond ETF		68.0000	\$5,814.52	\$82.52	\$5,611.36
<b>Total</b>				<b>\$5,814.52</b>		<b>\$5,611.36</b>
<b>308</b>	<b>Fixed Income ETF</b>					
SHY	IShares 1-3 Year Treasury Bond ETF		127.0000	\$10,454.52	\$80.97	\$10,283.19

# FRIENDS OF MIAMI CEMETERY TRUST

## Statement of Assets As Of September 30, 2023

Symbol	Asset Description	Maturity Date	Units/Shares or Face Value	Total Cost	Market Price	Market Value
<b>Total</b>				<b>\$10,454.52</b>		<b>\$10,283.19</b>
<b>500 Money Market Funds</b>						
GOFXX	Federated Hermes Government Obligations Fund		1,304.3600	\$1,304.36	\$1.00	\$1,304.36
<b>Total</b>				<b>\$1,304.36</b>		<b>\$1,304.36</b>
<b>Grand Total</b>				<b>\$283,805.98</b>		<b>\$276,755.46</b>

**Market Value by Portfolio Report Category**

