**INSTRUCTIONS FOR**

**RESPONSIBLE PARTIES**

**OF**

**CEMETERIES/BURIAL GOODS BUSINESSES**

**“CHECK LIST” FOR PERMIT APPLICATIONS**

**RENEWALS AND INITIAL PERMITS**

1. The Office has enclosed for all current permit holders and new applicants a Permit Application Form and, for the appropriate cemeteries, a Financial Stability Form and “Instructions for CPA’s”.
2. All Permit Applicants--cemeteries and burial goods businesses--must submit a Certificate of Good Standing (Item #8). All for-profit cemeteries and non-profit cemeteries which sell burial goods must submit a Financial Stability Form, a balance sheet and CPA review, to be discussed later in this notice. *Burial goods businesses do not* submit these items. Non-profit cemeteries that do not sell burial goods make application under different forms and procedures.
3. On the “Application Form for Permit,” check the appropriate boxes in Item #1. Indicate whether the application is for a renewal or initial permit.
4. In Item #7, fill in the number of contracts of $250 or more in value made with consumers during your business’ the last two (2) fiscal years. The Office will multiply this number by $15.00 to determine the per contract fee component of the total application fee. The fixed fee of $200.00 will be added to determine the total fee. The Office will allow the business’ discretionary pass-through of the $15.00 per contract fee to the consumer as long as no language in the purchaser’s contract describing the itemized fee indicates that any agency of government has mandated this fee be paid by or passed through to the purchaser. You may use the phrase, “administrative fee,” or “processing fee,” etc. **SEND NO CHECKS WITH THESE APPLICATIONS. YOU WILL BE SENT AN INVOICE AFTER YOUR COMPLETED APPLICATIONS ARE REVIEWED.**
5. In item #8, the Office will check with the Maryland Department of Assessments and Taxation to obtain verification that your business is in good standing.
6. Those cemeteries submitting balance sheets and CPA reviews should complete the Financial Stability Form, attach it to the Permit Application Form and send both to the Office. A copy, (not the originals), of each should be sent to the CPA preparing the financial statements along with the green sheet entitled, “Instructions for CPA’s”. The CPA is required to prepare the appropriate balance sheet and review. It is your responsibility to have the CPA report prepared in a timely manner and submitted with the application form
7. Each cemetery which is applying for a RENEWAL OF A PERMIT is required to have a certified public accountant (“CPA”) submit a comparative balance sheet and a review, in accordance with generally accepted accounting principles, as to the financial stability of the cemetery. The comparative balance sheet contains two side-by-side columns which compare the balance sheet of the business’ fiscal year most recently ended with the statements submitted for the reported fiscal year in the business’ previous application two years ago. For purposes of this requirement, there must be at least one intervening year between the two compared years.
8. Email to Leila.whitley@maryland.gov the completed applications and all required supplementary materials for the permit application **(DO NOT SEND CHECKS AT THIS TIME).** If you cannot email, please mail the licensing documents to the Office at:

**Maryland Department of Labor**

**Office of Cemetery Oversight**

**1100 N. Eutaw Street, Room 515**

**Baltimore, Maryland 21201**

1. The application will be reviewed by the Office and, if approved, an invoice for payment of the total of the fixed permit fee of $200 and the calculated per contract fee will be emailed to the Responsible Party or mailed to the place of business.
2. Check the information on the invoice. Make sure the name and address of the permit applicant, etc. are correct. The text of the final printed permit will appear exactly as written on the printed invoice.
3. Make your check payable to the “Office of Cemetery Oversight”, for the sum posted on the invoice in the category “amount due”. Email the invoice to Leila.whitley@maryland.gov before mailing the invoice along with the check to:

**Maryland Office of Cemetery Oversight**

**P.O. Box 17409**

**Baltimore, Maryland 21297-7409**

**NOTE: Do not send any other correspondence to this address.**

1. On confirmation of payment, **the Office will email a copy of the permit (license) to the Responsible Party or mail it to the business address**. Make certain that the printed permit (license) is displayed in a conspicuous place.
2. **Changes in information:** *The* ***Responsible Party*** *is required to notify the Office of changes in information provided in any application* ***within 7 days of the change****. This applies to applications still under review as well as to those subsequently approved*.
3. Time Limit on Filling Applications:
4. 1. Initial Permit: An application for initial permit must be submitted, approved, fees paid, and printed permits (licenses) physically received by the Office, before the applicant is authorized to operate as a cemetery/burial goods business.
	2. Renewals: A complete application for renewal of a permit, including the required forms, financial stability reports for cemeteries and Certificate of Good Standing must be filed with the Office and applicable fees paid to the Office prior to the expiration of a current permit. If a permit holder has not applied for a renewal of the permit prior to the expiration date, after the expiration date the permit holder is no longer authorized to engage in the operation of a cemetery or provide burial goods in Maryland. If a permit holder does submit a complete application for renewal of a permit, including the required attachments, prior to the expiration date, the permit holder will be considered to be actively permitted until receipt from the Office of either a renewed permit or a denial of a permit.

15) 15. For further information or assistance, please contact the Office at 410-230-6229.