



Illinois Department of Financial and Professional Regulation
Division of Professional Regulation

PAT QUINN
Governor

BRENT E. ADAMS
Secretary

DONALD W. SEASOCK
Acting Director
Division of Professional Regulation

June 14, 2010

Dear Cemeterian:

Enclosed is your Transition Fee Invoice, which is being issued under the Cemetery Oversight Act, 225 ILCS 411. As more fully explained by the enclosed forms, the Act requires payment of a fee based on the number of "burial units" in your cemetery. For purposes of this invoice, "burial unit" is construed to mean an interment, inurnment or entombment performed during the billing period. In this case, the billing period includes interments, inurnments or entombments performed between and including March 1, 2010, and June 30, 2010. Please note, however, that nothing herein shall be construed to waive the Department's right to collect fees for interments, inurnments and entombments performed before March 1, 2010. The Cemetery Authority Transition Fee form and payment must be mailed on or before July 15, 2010.

Thank you for your attention to this matter. If you have any questions or require additional information, please do not hesitate to contact the Department at 312/814-2886.

Very truly yours,

Donald W. Seasock
Acting Director

RETURN FORM AND PAYMENT TO:

FOR OFFICIAL USE ONLY

STATE OF ILLINOIS
DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION
DIVISION OF PROFESSIONAL REGULATION
320 West Washington Street, 3rd Floor
Springfield, Illinois 62786

CEMETERY AUTHORITY TRANSITION FEE

A check or money order payable to the Department of Financial and Professional Regulation must be mailed with this form.

Please print or type. The entire form must be completed.

Transition fee **\$ 20.00**

Transition assessment
(enter number of interments, inurnments, and entombments between
and including March 1, 2010, and June 30, 2010, x \$1.00) **(+) \$**

TOTAL AMOUNT ENCLOSED **(=) \$**

1. NAME OF CEMETERY AUTHORITY

2. ADDRESS

3. TELEPHONE NUMBER

(_____) _____ - _____
Area Code

4. WEBSITE ADDRESS OF CEMETERY AUTHORITY (if applicable)

5. CEMETERY MANAGER

6. ADDRESS

7. TELEPHONE

8. FEDERAL TAX IDENTIFICATION NUMBER (FEIN)

9. I certify that I am not required to pay the required Cemetery Transition Fee because I am claiming:

- Full Exemption Status
 Partial Exemption Status

By checking either full or exempt status above, I hereby acknowledge that I am required to file an Application for Exempt Status and be approved for such.

Please check the Department's Web site at www.idfpr.com for information regarding the Cemetery Oversight Act.

INSTRUCTION SHEET

Cemetery Authority Transition Fee

The Cemetery Oversight Act, 225 ILCS 411, effective March 1, 2010, requires a transition fee for Cemetery Authorities unless otherwise exempted. A Cemetery Authority is defined as "any individual or legal entity that owns or controls cemetery lands or property. . . ." In accordance with Section 75-55 (c) of this Act, "all cemetery authorities not maintaining a full exemption or partial exemption shall pay a one-time fee of \$20 to the Department plus an additional charge of \$1 per burial unit per year within the cemetery."

Full exemption includes:

- any cemetery in which no lots are sold to the public and in which interments are restricted to the immediate family or group of individuals related to each other by blood or marriage; *or*
- any cemetery that has not engaged in an interment, inurnment, or entombment of human remains within the last ten years *and* does not accept or maintain care funds; *or*
- any cemetery that is less than two acres *and* does not accept or maintain care funds.

Partial exemption includes:

- any cemetery that engages in 25 or fewer interments, inurnments, or entombments of human remains for each of the preceding two calendar years *and* does not accept or maintain care funds; *or*
- any cemetery owned, operated, controlled, or managed by the federal government, by any state, county, city, village, incorporated town, township, multi-township, public cemetery district, or other municipal corporation, political subdivision, or instrumentality thereof authorized by law to own, operate, or manage a cemetery; *or*
- any cemetery owned, operated, controlled, or managed by any recognized church, religious society, association, or denomination, or by any cemetery authority or any corporation administering, or through which is administered, the temporalities of any recognized church, religious society, association or denomination.

Please note that all cemeteries claiming a full or partial exemption are required to apply for such exemption with the Department.

Before completing the attached Transition Fee form, please read the following as this will aid you in accurately calculating the appropriate transition fee.

STEP I	Include transition fee.	\$20.00
STEP II	Transition assessment--multiply the number of burial units x \$1.00 (i.e., number of interments, inurnments, and entombments performed between and including March 1, 2010, and June 30, 2010 x \$1.00 = total for Step 2).	_____
STEP III	Add the one-time transition fee in Step 1 to the transition assessment fee in Step 2 to determine total amount to be paid.	
Total Amount Enclosed:		\$_____

Proceed with completing the remainder of the application by including the name of the cemetery authority, address, telephone number, e-mail address, and Federal Tax Identification Number (FEIN), as well as the name of the cemetery manager, address, and telephone number.

Fee payment must be in the form of a check or money order made payable to the Illinois Department of Financial and Professional Regulation. ***Fee is non-refundable.***

Mailing Information

Forward Cemetery Authority Transition Fee form and fee payment by July 15, 2010, to:

Illinois Department of Financial and Professional Regulation
ATTN: Division of Professional Regulation
320 West Washington Street
Springfield, IL 62786

Should you have any questions regarding this form, please do not hesitate to contact the Division of Professional Regulation at (217) 782-8556.