



Division of Cemeteries

New York State
Department of State
DIVISION OF CEMETERIES
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231-0001
Telephone: (518) 474-6226
www.dos.ny.gov

APPLICATION FOR RECOMMENDATION OF APPROVAL OF A LOAN OR GRANT FROM A CEMETERY'S PERMANENT MAINTENANCE FUND

BASIC INFORMATION

Cemetery Name		New York State – Cemetery Five Digit ID Number —			
Location of Cemetery: street address					
Town, City or Village			NY	Zip Code	
Contact Person Name	Title	Phone number	Email	Date Form Completed	
Cemetery Total Acres:		Cemetery Developed Acres:		Cemetery Acres Sold:	
Number of Mausoleum Structures:		Number of Columbarium Structures:			

Does the cemetery have certificates of indebtedness or land shares? (This is not common.) Yes No

BASIC QUESTIONS CONCERNING THE LOAN

Describe how the funds will be used for current maintenance and preservation of the cemetery.

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BASIC QUESTIONS CONCERNING THE LOAN (continued)

Explain why you seek a loan or grant from the permanent maintenance fund instead of financing the transaction via other means.

If the application is for a grant, rather than a loan, clearly demonstrate in detail that the cemetery lacks sufficient future revenue to make repayment. Please be aware that the Cemetery Board rarely recommends approval of a grant and generally prefers a loan with repayment terms that fit a cemetery's financial outlook.

If the application is submitted to address a previous unauthorized withdrawal from or failure to make required deposits to the permanent maintenance fund, explain the circumstances surrounding that withdrawal or failure and how the cemetery used the funds.

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ADDITIONAL REQUIRED DOCUMENTS

- Minutes or resolution of board or lot owners approving the request for recommendation of approval of a loan or grant
- If the application seeks a loan, a schedule showing how you will pay back the loan, including duration, interest rate (if any), anticipated monthly payments, and final (balloon) payment
- A draft petition to be submitted to Supreme Court in the county in which the cemetery is located for approval of the loan
- Does your cemetery file Form 990 or Form 990-EZ with the IRS?
 - If you file Form 990, attach the Part VII Compensation of Officers, Directors, Trustees for the last four years.
 - If you file Form 990-EZ, attach Part VI.
 - If your cemetery files Form 990-N – Electronic Notice (e-Postcard), no additional attachments are required
- The cemetery's conflict of interest policy
- If the loan or grant application is submitted in connection with another project, such as a major alteration, you must also submit the form, required documents, and schedules for that project; use the forms found at <https://dos.ny.gov/cemetery-operators#forms>.

REQUIRED SCHEDULES

- Schedule A: summary detailing the last four years of income and expenses and fund balances as reported on your annual reports; use the form found at <https://dos.ny.gov/cemetery-operators#forms>.
- For income-producing projects, Schedule B1: anticipated annual revenue and expenses from the project and total return on investment use the form found at <https://dos.ny.gov/cemetery-operators#forms>.
- Does the proposed project involve a related party? If yes, please complete Schedule C: Related Party Transactions.
 - A related party is an officer, director, or key person of the cemetery or their relatives, or entities of which these people own a specific percentage. For purposes of applications, entities affiliated with cemeteries (such as funeral entities for grandfathered standalone crematories) are related parties. For more information, please see the New York State Office of the Attorney General's guide to Conflict of Interest Policies available at: https://www.charitiesnys.com/pdfs/Charities_Conflict_of_Interest.pdf.