**INSTRUCTIONS FOR REGISTRANTS AND PERMIT HOLDERS**

1. A person who is registered or permitted with the Office of Cemetery Oversight may renew a registration or permit every 2 years beginning from the date of issuance of the current registration or permit.

2. In order to renew a registration or permit, a person must:

a. Complete the renewal application form supplied by the Director;

b. Pay the renewal fees set forth in COMAR 09.34.03;

c. Meet the requirements for initial registration or permit under regulations .04, .05, and 0.06 of COMAR 09.34.01;

d. Submit the documentation required by regulation .06 of COMAR 09.34.03; and

e. If a balance sheet is required, submit a comparative balance sheet, related note disclosures, and supplementary information based on the requirements for comparative balance sheet of regulation .06 of COMAR 09-34-01 accompanied by a review report prepared by a retained certified public accountant.

3. Renewal application forms which have not been properly completed and/or renewal applications forms which do not have the documentation referred to in 2.d and e. attached to the application forms will be returned to the sender and will not be processed by the Office.

4. **It is the responsibility of the registrant or permit holder** to comply with the requirements for renewal of a registration or permit and submit the renewal application form and any required documents prior to the expiration date of the registration or permit. **Failure to submit an application for renewal prior to the expiration date of a permit or registration will result in the issuance of a Cease and Desist Order.**

5. If the registrant or permit holder complies with all requirements for renewal of a registration or permit prior to the expiration date and the Office does not renew the registration or permit before the expiration date, the registrant or permit holder is considered to be actively registered or permitted until receipt from the Office of either a renewed registration or permit or a notice of denial of registration or permit.

6. *After the expiration date of the registration or permit*, if the registrant or permit holder has not yet applied for renewal or submitted an incomplete application form or failed to submit the required documentation, ***the registrant or permit holder is no longer authorized to engage in the operation of a cemetery and/or provide burial goods in this State***.

7. ***The Responsible Party shall notify the Office within 7 days of any registration/permit holder changes such as; but not limited to, change of name, change of address, new criminal convictions and termination of employment*.**