

**191—101.9(523I) Filing annual reports.**

**101.9(1)** *Annual reports filed by perpetual care cemeteries.*

*a.* Each year between January 1 and April 30, perpetual care cemeteries shall file a complete and accurate annual report for the prior reporting period, in the form and manner required by the division. For purposes of Iowa Code section 523I.813 and this rule, “reporting period” means a calendar year.

*b.* This rule shall apply to all perpetual care cemeteries submitting annual reports after January 1, 2017, providing information for the 2016 calendar year reporting period.

**101.9(2)** *Forms and instructions.* Forms and instructions for perpetual care cemeteries filing the annual report required by Iowa Code section 523I.813 can be found on the division’s website, [www.iid.iowa.gov](http://www.iid.iowa.gov).

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