



**GEORGIA SECRETARY OF STATE
Cemeteries Division**

CANCELLATIONS AND DELIVERIES: Form CEM-100 Instructions

Contract Number: Fill in the number assigned to the contract.

Contract Date: Fill in the date the contract was written.

Name: Fill in the name of the person who the contract is for.

Cancellation or Merchandise/Service Delivered: Fill in a brief description of the merchandise or service listed on the contract that was delivered or cancelled. (Examples: Marker, Vault, O/C, Funeral Service, Casket)

Cancellation or Delivery Date: Fill in the date the merchandise or service was cancelled or delivered.

Sale Price: Fill in the sale amount of the item(s) that were cancelled or delivered. This amount should equal the amount listed on the sales contract for such items.

Amount Escrowed: Fill in the amount that was deposited in the escrow account for the item(s).

Pursuant to O.C.G.A. § 10-14-7-(a):

- (2) With respect to each monument and outer burial container, and except as otherwise provided in paragraph (3) of this subsection, the amount to be deposited to said escrow account shall be not less than 35 percent of the sales price of such monument or outer burial container; in no event shall the amount deposited be less than 110 percent of the wholesale price of such monument or outer burial container. For any other burial or funeral merchandise, the amount to be deposited to said escrow account shall be not less than 100 percent of the sales price of such merchandise; in no event shall the amount deposited be less than 110 percent of the wholesale price of the merchandise.
- (3) With respect to a monument or outer burial container the itemized sales price of which does not include the installation of such item, 100 percent of the installation cost shall be deposited in the escrow account.
- (4) With respect to cash advance items and the sale of preneed funeral or burial services, the amount to be deposited to said escrow account shall be 100 percent of the sales price of such funeral or burial services or the full amount of a cash advance item.

Interest Accrued: Fill in the amount of interest that has accrued on the contract.

Amount Reclaimed: Fill in the amount eligible for withdrawal from the preneed escrow account. This amount should equal the amount escrowed plus interest accrued.

