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***The Association of
Independent Funeral Homes
of Virginia***

Officers: David Cecil, President
Johnny Muncey, Vice President
Eric Bliley, Sec/Treasurer
Sammy Oakey, Past Pres.

Directors:
Robert Givens Mary Morehead
Glenn Wood Paul Welch
DD Watson

Executive Director
B. Bennett Keeney Jr. "Bo"



Dear Associates,

The time has come for me to pass the torch to the incoming President of the IFHV. It has been a pleasure for me to have served the past two years as your President. Over that time period there have been many things that we have had to face together. Some of them we had no choice but meet them head on and do the best we could. Other situations we had time to discuss, ask others their opinions and then make the decision on which way to go for the betterment of our association. There were times where we all did not agree on a particular issue, but we all pulled together to get things accomplished in a way that was beneficial to all.

We will still face situations in the future that will test our strength and determination. It will be important that we address these issues as a unified association.

We have a great leadership team who will serve as our Board of Directors. As they strive to represent you and your funeral homes, I hope you will feel free to contact them and voice your concerns. Though we all work in the "Funeral Industry", we do not all work in the same regions of the state. We all face different problems when it comes to serving our communities.

I do want to take a moment and say "THANKS" to those who have served on the Board during my time, to the IFHV office staff and especially Bruce, Bo and to all those dedicated sales representatives who continue to support us and our association.

Thanks again for your support for the last two years and I hope you will continue to give your full support to our new President, Johnny Muncy and all the officers who will guide our association into the future.

Sincerely,

J. David Cecil Jr.
IFHV President

The Latest Tax Update

Tax Prep for the next year

The April tax filing deadline has passed, but that doesn't mean you should push your taxes out of your mind until next year. Here are three tax-related actions that you should consider taking in the near term (if you filed on time and didn't file for an extension).

- **Retain the requisite records**

Depending on the specific issue, the IRS has years to audit your tax return so it's critical to maintain the records you may need to defend yourself. You generally need to keep the documents that support your income, deductions and credits for at least three years after the tax-filing deadline. (Note that no time limit applies to how long the IRS has to pursue taxpayers who don't file or file fraudulent returns.)

- **Plan for your 2022 taxes**

You should be collecting the documentation you'll need for next year's tax filing deadline on an ongoing basis. Keep up-to-date records of items such as charitable donations and mileage expenses. In addition, this is a good time to reassess your current tax withholding to determine if you need to update your Form W-4, "Employee's Withholding Certificate." You may want to increase withholding if you owed taxes this year. Conversely, you might want to reduce it if you received a hefty refund. Changes also might be in order if you expect to experience certain major life changes, such as marriage, divorce, childbirth or adoption this year. If you make estimated tax payments throughout the year, consider reevaluating the amounts you pay. You might want to increase or reduce the payments on account of changes in self-employment income, investment income, Social Security benefits and other types of nonwage income. To preempt the risk of a penalty for underpayment of estimated tax, consider paying at least 90% of the tax for the current year or 100% of the tax shown on your prior year's tax return, whichever amount is less.

- **Respond to an IRS question or audit**

You might have no choice but to continue thinking about your taxes if you receive a tax return question or audit letter from the IRS (and you would be notified only by a letter — the IRS doesn't initiate inquiries or audits by telephone, text or email). Such letters can be alarming, but don't assume the worst. It's important to remember that receiving a question or being selected for an audit doesn't always mean you've tripped up somehow. For example, your tax return could have been flagged based on a statistical formula that compares similar returns for deviations from "norms."

Stay ahead of the game

Tax planning is an ongoing challenge. We can help you take the necessary steps to minimize your filing burden, your tax liability and the risk of bad results if you're ever flagged for an audit.

[CLICK HERE FOR THE FULL ARTICLE: After tax day: Take these action steps \(becpas.com\)](https://www.becpas.com)

The Latest Tax Update

The IRS has announced additional relief for pass-through entities required to file two new tax forms — Schedules K-2 and K-3 — for the 2021 tax year.

Certain domestic partnerships and S corporations won't be required to file the schedules, which are intended to make it easier for partners and shareholders to find information related to "items of international tax relevance" that they need to file their own returns.

In 2021, the IRS released guidance providing penalty relief for filers who made "good faith efforts" to adopt the new schedules. The IRS has indicated that its latest, more sweeping move comes in response to continued concern and feedback from the tax community and other stakeholders.

K-2 and K-3 filing requirements

Provisions of the Tax Cuts and Jobs Act, which was enacted in 2017, require taxpayers to provide significantly more information to calculate their U.S. tax liability for items of international tax relevance. The Schedule K-2 reports such items, and the Schedule K-3 reports a partner's distributive share of those items. These schedules replace portions of Schedule K and numerous unformatted statements attached to earlier versions of Schedule K-1.

Schedules K-2 and K-3 generally must be filed with a partnership's Form 1065, "U.S. Return of Partnership Income," or an S corporation's Form 1120-S, "U.S. Income Tax Return for an S Corporation." Previously, partners and S corporation shareholders could obtain the information that's included on the schedules through various statements or schedules the respective entity opted to provide, if any. The new schedules require more detailed and complete reporting than the entities may have provided in the past.

In January of 2022, the IRS surprised many in the tax community when it posted changes to the instructions for the schedules. Under the revised instructions, an entity may need to report information on the schedules even if it had no foreign partners, foreign source income, assets generating such income, or foreign taxes paid or accrued.

For example, if a partner claims a credit for foreign taxes paid, the partner might need certain information from the partnership to file his or her own tax return. Although some narrow exceptions apply, this change substantially expanded the pool of taxpayers required to file the schedules.

Good faith exception

IRS Notice 2021-39 exempted affected taxpayers from penalties for the 2021 tax year if they made a good faith effort to comply with the filing requirements for Schedules K-2 and K-3. When determining whether a filer has established such an effort, the IRS considers, among other things:

- The extent to which the filer has made changes to its systems, processes and procedures for collecting and processing the information required to file the schedules,
- The extent the filer has obtained information from partners, shareholders or a controlled foreign partnership or, if not obtained, applied reasonable assumptions, and
- The steps taken by the filer to modify the partnership or S corporation agreement or governing instrument to facilitate the sharing of information with partners and shareholders that's relevant to determining whether and how to file the schedules.

The IRS won't impose the relevant penalties for any incorrect or incomplete reporting on the schedules if it determines the taxpayer exercised the requisite good faith efforts.

Latest exception

Under the latest guidance, announced in early February, partnerships and S corporations need not file the schedules if they satisfy all of the following requirements:

- For the 2021 tax year:
 - The direct partners in the domestic partnership aren't foreign partnerships, corporations, individuals, estates or trusts, and
 - The domestic partnership or S corporation has no foreign activity, including 1) foreign taxes paid or accrued, or 2) ownership of assets that generate, have generated or may reasonably be expected to generate foreign-source income.
- For the 2020 tax year, the domestic partnership or S corporation didn't provide its partners or shareholders — nor did they request — information regarding any foreign transactions.
- The domestic partnership or S corporation has no knowledge that partners or shareholders are requesting such information for the 2021 tax year.

Entities that meet these criteria generally aren't required to file Schedules K-2 and K-3. But there's an important caveat. If such a partnership or S corporation is notified by a partner or shareholder that it needs all or part of the information included on Schedule K-3 to complete its tax return, the entity must provide that information.

Moreover, if the partner or shareholder notifies the entity of this need before the entity files its own return, the entity no longer satisfies the criteria for the exception. As a result, it must provide Schedule K-3 to the partner or shareholder and file the schedules with the IRS.

Temporary relieves

The IRS guidance on the exceptions to the Schedules K-2 and K-3 filing requirement explicitly refers to 2021 tax year filings. In the absence of additional or updated guidance, partnerships and S corporations should expect and prepare to file the schedules for current and future tax years.



LEGISLATIVE UPDATE

As a result of [SB 219](#), the Board of Funeral Directors and Embalmers will convene a work group to study how to legalize, implement, and regulate the process of alkaline hydrolysis in the Commonwealth. The legislation requires the Board to report the results of the study to the Chairmen of the Senate Committee on Education and Health and the House Committee on Health, Welfare and Institutions on or before November 1, 2022. IFHV will participate on this advisory panel to make recommendations. IFHV President-Elect, Eric Bliley will serve as the IFHV representative. If you have a desire to provide feedback on this process please contact Eric Bliley (ebliiley@blileys.com) or the IFHV office (IFHVoffice@gmail.com).

Bill Black

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OFFICE OF THE CHIEF MEDICAL EXAMINER



Commonwealth of Virginia Virginia Department of Health

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Richmond, Virginia 23219-3694
(804) 786-3174
FAX (804) 371-8595

WESTERN DISTRICT:

6600 Northside High School Road
Roanoke, Virginia 24019
(540) 561-6615
FAX (540) 561-6619

TIDEWATER DISTRICT:

830 Southampton Ave., Suite 100
Norfolk, Virginia 23510
(757) 683-8366
FAX (757) 683-2589

NORTHERN VA. DISTRICT:

10850 Pyramid Place, Suite 121
Manassas, Virginia 20110-1700
(703) 530-2600
FAX (703) 530-0510

Office of the Chief Medical Examiner

400 E. Jackson Street
Richmond, VA 23219

April 4, 2022

Board of Funeral Directors and Embalmers
Director, Corie Tillman Wolf
9960 Mayland Drive
Richmond, Virginia 23233

Dear Director Wolf:

I am writing to inform you that the Office of the Chief Medical Examiner (OCME) is realigning its district offices due to an anticipated pathologist shortage at our Western district office. This realignment will be effective on **May 1, 2022** and will impact the counties of Rockingham, Augusta, Halifax, and Appomattox.

The counties of Halifax and Appomattox will report deaths to the Central district office, which is located in Richmond, VA. If your staff members would like to attend an autopsy, then they will need to report to our Central OCME. The contact information for this office is:

Central District Office
400 East Jackson Street
Richmond, Virginia 23219
(804) 786-3174

The Department of Forensic Science (DFS) has been made aware of this temporary realignment and I have been advised that you may submit any case related evidence to either the Western or Central regional laboratory.

Thank you in advance for your cooperation and I am hopeful that this will be a smooth transition for all affected organizations. If you have any questions, please do not hesitate to contact the appropriate district office.

Sincerely,

William T. Gormley, MD, PhD
Chief Medical Examiner



FEMA

[COVID-19 Funeral Assistance](#)

The COVID-19 pandemic has brought overwhelming grief to many. At FEMA, our mission is to help people before, during and after disasters. We are dedicated to helping ease some of the financial stress and burden caused by the virus.

Under the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 and the American Rescue Plan Act of 2021, FEMA is providing financial assistance for COVID-19 related funeral expenses incurred on or after January 20, 2020.

COVID-19 Funeral Assistance Helpline
844-684-6333

Hours of Operation:
Monday – Friday 9 a.m. to 9 p.m. Eastern Time

Call this dedicated, toll-free phone number to complete your COVID-19 Funeral Assistance application with a FEMA representative. Multilingual services are available. If you use a relay service, such as your videophone, InnoCaption or CapTel, please provide the specific number assigned to you for service. It is important that FEMA is able to contact you, and you should be aware phone calls from FEMA may come from an unidentified number. Get answers to frequently asked questions about the application process on our [Funeral Assistance FAQ](#) page.

Funeral Assistance Policy

On June 29, 2021, we amended the COVID-19 Funeral Assistance policy to assist with COVID-19 related deaths that occurred in the early months of the pandemic.

[Funeral Assistance FAQ](#)

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*Warfield-Rohr
Casket Co., Inc.*

**IFHV MEMBER BENEFIT
WITH WARFIELD-ROHR**

To show support of Virginia's independent firms and particularly IFHV members, Warfield-Rohr Casket Company just announced a special casket program just for IFHV firms. The program was reviewed and unanimously endorsed by the IFHV Board of Directors.

The Warfield-Rohr Benefit Program for IFHV Members offers member firms a quantity driven discount plan of up to a combined Terms Discount/Rebate of up to 20%. The rebate program began on August 1 and ends July 31 of each year. The rebate program quarters will end on November 30, February 28, May 31 and August 31 of each year.

Quantity of Caskets Purchased	Terms Discount	IFHV Member Rebate	Total Percentage Rebate	Contribution to IFHV per Casket
1 – 25	5%	6%	11%	\$2.00
26 -39	5%	9%	14%	\$2.00
40 – 59	5%	10%	15%	\$2.00
60 – 99	5%	13%	18%	\$2.00
100+	5%	15%	20%	\$2.00

To further show support for IFHV and its members, Warfield-Rohr will additionally contribute \$2 for every casket sold by them to an IFHV member. This program is an example of the benefits of IFHV membership and how IFHV works for the mutual benefit of its firm and associate members. Any questions may be addressed by your Warfield-Rohr sales representatives.

Poverty level funerals. . . whose responsibility to pay

May 9, 2022 12:35 am by [Funeral Director Daily](#)

“Blessed are those that mourn, for they shall be comforted,”

It is something that always seems to be around the nexus of free enterprise and government intervention or regulation when it comes to the death care services of those poverty level citizens of our communities. The “It” is the debate about the value of what funeral directors provide and what the community coffers are willing to pay to properly care for their economically disadvantaged residents.

The conflict is somewhat unique in that, at the end of the day, no one wants to end up at the funeral home, but at some point in time we all do. And, it is also unique in that some type of disposition of the deceased must take place for the well being of society — dead bodies just can't be left in the street or in the hospital or at home — someone has to care for them. The conflict then boils up on the decisions affecting how much a funeral provider should be paid for this essential service from their community for this service.

I thought of this issue when I saw this article from Voxy of New Zealand that declared that the Funeral Directors Association (FDA) of New Zealand is calling on the government to increase the benefits of low income funerals. New Zealand FDA Chief Executive Gillian Boyes commented in the article, "Everybody's talking about the cost of living, but what about the cost of dying."

According to Ms. Boyes, the New Zealand Funeral Grant was last revisited 20 years ago. Today the grant stands at US \$ 1,461 per death and as Ms. Boyes states, is woefully inadequate. The article points out that amount is approximately 37% of the cost of a simple funeral cremation and only 29% of the cost of a funeral and burial.

Often times, Ms. Boyes comments, "Our members often see families choose a cremation when a burial might be more appropriate for cultural or religious reasons."

The New Zealand FDA is proposing an immediate increase in the stipend to US \$ 4,037 which they state would cover 80% of the cost of a simple funeral with a burial. Ms. Boyes commented on that ask, "Compared to the other asks and investments that will be made during this year's Budget, we don't think this is asking for much for some of society's most vulnerable. There are also downstream savings – we know not being able to farewell someone can contribute to poorer mental health outcomes, which might later be a cost to Government."

Funeral Director Daily take: It doesn't matter what country that you operate in, this conflict between caring for the underprivileged and paying for the underprivileged is apparent. Funeral directors and funeral home owners are generally benevolent souls, but over time some funeral homes believe that they are being asked to subsidize these types of care services on their own with little help from their taxing authorities.

And, what about the question that if the money available is only so much that some families have to choose a disposition method that may be against their religion but have no other option because they cannot pay for a different option? Should taxing authorities have the ability to order direct cremation if that is the least expensive to the public coffers? Should indigent mourners without payment proceeds have some say in the disposition method?

These are difficult societal questions that it seems no one wants to firmly answer. I can remember back over twenty years ago when one county in Minnesota proposed "cremation only" for Social Service recipients. . . .an uproar ensued and that didn't last long. . the practice returned to families getting a choice.

We now live in a world where everyone can vent their opinion. Funeral directors want to be paid commensurate for the services that they provide. . . but taxpayer money also needs to be guarded and regulated. The question is. . . "How do we do that and keep everyone — deceased and family, funeral director, and taxpayer — happy about the situation?" Like a lot of other governance issues. . . .I don't think that there is an easy answer.



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MUSIC LICENSE INFORMATION



Open to any company in the cemetery and funeral service industry in the U.S., the ICCFA is offering **2022 music licensing** with ASCAP, BMI and SESAC at the discount rate of \$315 per location. There are **no additional fees or membership requirements**; and Webcasting Licenses for \$54 per URL/website address.

Music licensing is the law, and failure to obtain a license where one is required can be costly. Copyright law provides for damages similar to fines of up to \$30,000 for each song that is infringed. If your company, regardless of size, hosts performances of copyrighted music—

whether the music is performed live or played from recordings—music copyright owners say you are legally required to pay an annual licensing fee.

The **music license** allows a business to play (perform) any live or recorded music at any service and at any location. The **webcasting license** is an additional music license that allows a business to stream a funeral service – including the songs played during the service – on their website, without

2022 MUSIC LICENSE

\$315 per Location

2022 WEBCASTING LICENSE

\$54 per URL/Website
address

[Download 2022 Music & Webcasting Licenses Form](#)

violating copyright laws. You **must have** a music license before you purchase a webcasting license.

The music license rate is a direct pass-through of the combined annual fees from ASCAP, BMI and SESAC. Licensing directly with the agencies this year would cost nearly \$600 per location.

For more information on music/webcast licensing, read [“A New Generation of Streaming Videos: An Update on Recent Funeral Video Streaming Issues.”](#)

Congratulations!

*IFHV New Leadership Elected
for the 2022-2023 year*

Officers:

President – Johnny Muncey

President Elect – Eric Biley

Secretary/Treasurer – DD Watson

Imm. Past President – David Cecil

Trustees:

Blake Baker

Glenn Wood

Robert Givens

Other Trustees Serving but not elected this year

Mary Moorehead

Paul Welch



PLEASE CONSIDER DONATING TODAY

The Association of Independent Funeral Homes of Virginia is asking each firm member to consider sending a minimum contribution of at least \$300 to IFHV towards the 2022 Capital Campaign. This campaign is aimed to replenish the IFHV reserves after dealing with the effects of the pandemic. These one-time contributions to the

capital campaign will help ensure that IFHV is around for many more years to protect and advocate for the interest of Virginia's Independent Funeral Homes.



Sammy Oakey (Oakey's Funeral Service) - When I first heard of IFHV, my immediate thought was "we already belong to ENOUGH organizations, I'm not joining another". But after some colleagues that I respect spoke highly of Independent, I decided to see what all of the hoopla was about. To say that I value my membership in IFHV would be an understatement. This group has helped me to obtain my CEUs, navigate the complex maze of COVID-19 regulations/rules, and give input for items that need to be lobbied for and against. The annual meetings are a great way to fellowship with other funeral professionals, as well as see and hear outstanding speakers whom I would otherwise only read about. In a world where apathy and conflict are our two biggest enemies, Independent Funeral Homes of Virginia is an organization that works to eliminate BOTH, as well as strengthen and better our profession.

Johnny Muncey (Horne Funeral) -Due to unforeseen circumstances, I was thrust into a managerial position before I was properly groomed. As a young manager, I learned from many of my more experienced colleagues from discussions and classes with them at IFHV meetings. I still have a ring of these people I brainstorm with to help with problems and ideas. I look forward in the future to sharing those ideas with the next generation to follow me.

Eric Bliley (Bliley's Funeral Service) - IFHV originated from independent funeral home owners, like yourselves, needing a voice in legislation. A voice that speaks for independents and not the conglomerates. I strongly believe the future of our profession is in legislation. We have seen how legislation has changed our profession in Virginia for the good and for the bad. It is important now than ever, that we unite as an organization to protect our voice and those of independents that have not join us yet.

CAPITAL CAMPAIGN CONTRIBUTION

Funeral Home Name: _____

Owner/Manager of Record: _____

Email: _____

Yes I would like to make a contribution in the amount of \$ _____ to support IFHV's Capital Campaign.

Mail Checks to IFHV at PO Box 29069, Henrico VA 23242 or contribute online at www.IFHV.org