



 Name

 Address

 City State Zip

WEST VIRGINIA REGISTRATION APPLICATION FOR CEMETERIES

WV/CEM-1
REV02-19

Account #	PERIOD STARTING MMDDYYYY	PERIOD ENDING	DUE DATE MMDDYYYY
<input type="checkbox"/> ANNUAL REGISTRATION \$200.00	<input type="checkbox"/> OWNERSHIP OR COMPLIANCE AGENT CHANGES SECTION 2 REQUIRED \$100.00	AMOUNT DUE	

No person, partnership, firm or corporation may engage in the business of operating a cemetery company in this state without having first paid an annual registration fee of two hundred dollars (\$200.00) and filing with the tax commissioner certain information, which shall include the name and addresses of all officers, owners and directors of the cemetery company and the name of the designated compliance agent. The cemetery company shall notify the tax commissioner of any changes in the information required to be filed within ninety days of the date on which the change occurs. A new filing shall also be required if there is a change in the ownership of the cemetery company, or if there is a change in the name of the compliance agent designated by the cemetery company. The cemetery company shall pay an additional fee of one hundred dollars (\$100.00) when reporting such changes. This also includes certain funeral homes and sellers of memorials. Questions on reverse side of application must be completed. Taxpayers required to file electronically will no longer receive returns for the tax types subject to the mandatory requirement by mail.

DATE CEMETERY COMMENCED BUSINESS: MMDDYYYY	PLEASE FURNISH YOUR FISCAL YEAR END DATE:
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SECTION 1: BUSINESS DESCRIPTION Complete the form below by checking all boxes that apply

I MAINTAIN A MORTUARY IN CONNECTION WITH THIS CEMETERY THIS CEMETERY IS INCORPORATED

THIS CEMETERY IS OWNED OR OPERATED BY A:

COUNTY MUNICIPAL CORPORATION CHURCH NONSTOCK CORPORATION NOT OPERATED FOR PROFIT

IF YOU CHECKED ANY OF THE ABOVE, DOES THIS CEMETERY DO ANY OF THE FOLLOWING:

COMPENSATE ANY OFFICER OR DIRECTOR EXCEPT FOR REIMBURSEMENT OF REASONABLE EXPENSES INCURRED IN THE PERFORMANCE OF OFFICIAL DUTIES?

SELL OR CONSTRUCT OR DIRECTLY OR INDIRECTLY CONTRACT FOR THE SALE OF CONSTRUCTION OF VAULTS OR LAWN OR MAUSOLEUM CRYPTS?

USE PROCEEDS FROM THE SALE OF ALL GRAVES AND ENTOMBMENT RIGHTS FOR OTHER THAN THE SOLE PURPOSE OF DEFRAYING THE DIRECT EXPENSES OF MAINTAINING THE CEMETERY?

THIS CEMETERY IS A COMMUNITY CEMETERY NOT OPERATED FOR PROFIT THAT DOES NOT COMPENSATE ANY OFFICER, OWNER OR DIRECTOR EXCEPT FOR REIMBURSEMENT OF REASONABLE EXPENSES INCURRED IN THE PERFORMANCE OF OFFICIAL DUTIES, AND USES THE PROCEEDS FROM THE SALE OF THE GRAVES

THIS CEMETERY IS A FAMILY CEMETERY WHEREIN LOTS OR SPACES ARE NOT OFFERED FOR PUBLIC SALE.

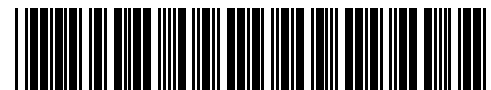
I HAVE A PRENEED SALES PROGRAM FOR (CHECK ALL THAT APPLY):

LOTS VAULTS BRONZE MAUSOLEUM CRYPTS LAWN CRYPTS OPEN/CLOSING OF GRAVE MEMORIALS MARKER BASES

TOTAL ACREAGE OF CEMETERY:	NUMBER OF ACRES NOW DEVELOPED SO THAT BURIALS CAN BE MADE THEREIN:
<input type="checkbox"/> I HAVE AN ESTABLISHED TRUST FUND(S) FOR THE PROCEEDS FROM SALES OF SUCH PRENEED ITEMS OR SERVICES	NAME
	PO BOX/STREET ADDRESS, CITY, STATE, ZIP CODE

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT
 Tax Account Administration Div
 P.O. Box 2666
 Charleston, WV 25330-2666

FOR ASSISTANCE CALL (304) 558-3333 TOLL FREE (800) 982-8297
 For more information visit our web site at: www.tax.wv.gov
 File online at <https://mytaxes.wvtax.gov>



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ACCOUNT #	
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SECTION 2: OFFICER, OWNER, DIRECTOR, COMPLIANCE AGENT INFORMATION

1	OWNER/OFFICER NAME			SSN
	STREET ADDRESS		CITY	STATE
2	OWNER/OFFICER NAME			SSN
	STREET ADDRESS		CITY	STATE
3	OWNER/OFFICER NAME			SSN
	STREET ADDRESS		CITY	STATE
4	DIRECTOR NAME			SSN
	STREET ADDRESS		CITY	STATE
5	DIRECTOR NAME			SSN
	STREET ADDRESS		CITY	STATE
6	COMPLIANCE AGENT NAME			SSN
	STREET ADDRESS		CITY	STATE

SECTION 3: SIGNATURE

THIS REGISTRATION FORM MUST BE SIGNED BY A RESPONSIBLE PARTY WHO IS AUTHORIZED TO SIGN ON BEHALF OF THE ORGANIZATION. THE PROPRIETOR MUST SIGN FOR A SOLE PROPRIETORSHIP.

Under penalty of perjury, I declare that I have examined this application, accompanying documents, and statements, and to the best of my knowledge and belief, it is true, correct and complete.

SIGNATURE		PHONE	DATE
PRINT NAME		EMAIL ADDRESS	

Make a photocopy of the application before mailing it in the envelope provided.
The photocopy will be used as proof of registration until your certificate is issued.



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