

WEST VIRGINIA DEPARTMENT OF TAX AND REVENUE

INTERNAL AUDITING DIVISION

REGISTRATION UNIT

P.O. BOX 2666, CHARLESTON, WEST VIRGINIA 25330-2666

REGISTRATION APPLICATION FOR CEMETERIES



WV/CEM-1
REV. APRIL 1998

WEST VIRGINIA IDENTIFICATION NUMBER, NAME AND ADDRESS FEIN NAME ADDRESS CITY ST ZIP	REGISTRATION YEAR JULY 1, ____ THROUGH JUNE 30, ____	CHECK TYPE 1 ANNUAL REGISTRATION \$200.00 <input type="checkbox"/>
<hr/> Name and Mailing Address <hr/> NAME ADDRESS CITY ST ZIP	DUE DATE JULY 1, ____	2 OWNERSHIP OR COMPLIANCE AGENT CHANGES \$100.00 <input type="checkbox"/>

On or after July 1, 1993, 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.**

LIST NAME AND ADDRESS OF ALL OFFICERS, OWNERS, DIRECTORS AND DESIGNATED COMPLIANCE AGENT

NAME	P.O. BOX/STREET ADDRESS, CITY, STATE, ZIP CODE
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OFFICER:

OFFICER:

OWNER:

OWNER:

DIRECTOR:

DIRECTOR:

COMPLIANCE AGENT:

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 (APPROXIMATELY 3 WEEKS). FOR ASSISTANCE PLEASE CALL THE TAXPAYER SERVICES DIVISION AT: (304) 558-3333 OR TOLL FREE WITHIN WEST VIRGINIA AT: 1-800-WVA-TAXS (1-800-982-8297).

I certify this report to be true and correct:

Signature

Title

Date

DO NOT USE THIS SPACE

Do you maintain a Mortuary in connection with your Cemetery? Yes No

Date Cemetery commenced business _____.

Please furnish your fiscal year end date _____.

Is Cemetery incorporated? Yes No

Is this Cemetery owned or operated by a:

county municipal corporation
 church nonstock corporation not operated for profit

If so, does this cemetery do any of the following:

(a) Compensate any officer or director except for reimbursement of reasonable expenses incurred in the performance of official duties? Yes No

(b) Sell or construct or directly or indirectly contract for the sale or construction of vaults or lawn or mausoleum crypts? Yes No

(c) 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? Yes No

Is this cemetery 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 for the sole purpose of defraying the direct expenses of maintaining its facilities? Yes No

Is this cemetery a family cemetery wherein lots or spaces are not offered for public sale? Yes No

Total acreage of cemetery _____.

Number of acres now developed so that burials can be made therein _____.

Do you have a Preneed Sales Program: Yes No

Lots Yes No Lawn Crypts Yes No

Vaults Yes No Open/Closing of grave Yes No

Bronze Yes No Memorials Yes No

Mausoleum Crypts Yes No Marker Bases Yes No

Other (please describe) _____

Do you have an established trust fund(s) for the proceeds from sales of such preneed items or services? Yes No

If so, enter trustee(s) and furnish their address.

NAME

P.O. BOX/STREET ADDRESS, CITY, STATE, ZIP CODE

Person completing this application please furnish name and telephone number:

NAME

TELEPHONE