



 Name

 Address

 City State Zip

Account #: _____

WEST VIRGINIA REGISTRATION APPLICATION FOR CEMETERIES

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.

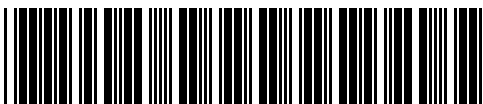
Taxpayers required to file electronically will no longer receive returns for the tax types subject to the mandatory requirement by mail. Please visit www.wvtax.gov for additional information.

Registration Period:	thru	Due Date:	
<input type="checkbox"/> ANNUAL REGISTRATION \$200.00	<input type="checkbox"/> OWNERSHIP OR COMPLIANCE AGENT CHANGES \$100.00	AMOUNT ENCLOSED:	\$ <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

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

	NAME	P.O. BOX/STREET ADDRESS, CITY, STATE, ZIP CODE
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 three weeks).
 For assistance, please call the Taxpayer Services Division at: (304) 558-3333 or toll free within West Virginia at: 1-800-982-8297.



I certify this report to be true and correct:

 SIGNATURE

 DATE

Date cemetery commenced business:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
M	M	D	D	Y	Y	Y	Y

Please furnish your fiscal year end date:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
M	M	D	D	Y	Y	Y	Y

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:

- | | |
|---------------------------------|---|
| <input type="checkbox"/> county | <input type="checkbox"/> municipal corporation |
| <input type="checkbox"/> church | <input type="checkbox"/> 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 for the sole purpose of defraying the direct expenses of maintaining its facilities.

This cemetery is a family cemetery wherein lots or spaces are not offered for public sale.

Total acreage of cemetery: _____

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

I have a Preneed Sales Program for (check all that apply):

- | | |
|---|--|
| <input type="checkbox"/> Lots | <input type="checkbox"/> Lawn Crypts |
| <input type="checkbox"/> Vaults | <input type="checkbox"/> Open/Closing of grave |
| <input type="checkbox"/> Bronze | <input type="checkbox"/> Memorials |
| <input type="checkbox"/> Mausoleum Crypts | <input type="checkbox"/> Marker Bases |

Other (please describe) _____

I have an established trust fund(s) for the proceeds from sales of such preneed items or services.

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

Name	PO Box/Street Address, City, State, Zip Code

Person completing this application please furnish name and telephone number:

_____ Name

_____ Telephone



 Name

 Address

 City State Zip

Account #: _____

PRENEED CEMETERY COMPANY ANNUAL REPORT

Registration Period:	thru	Account ID #:	
Fiscal Year End:		Due Date:	

A separate report must be completed for each trust account. Make a photocopy of this return for additional trust accounts. If more space is needed for any items on this report, attach additional sheet(s) and reference the appropriate line item(s).

- Trust Account Name _____
 Address _____

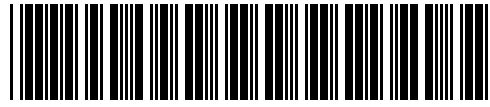
- Compliance Agent Name _____
 Address _____

- Telephone Number _____
 Trustee Name _____
 Address _____

4. Total amount of principal in preneed trust account \$, , .

5. List securities in which trust account is invested:

Security Name	Amount Invested	When Invested



6. Income received from trust during preceeding fiscal year:

Income Source	Amount

Total income received _____

COMPLETE THE FOLLOWING FOR PERIOD COVERED ON FRONT OF THE RETURN

7. Total sales of cemetery merchandise and preneed services sold during the period including both merchandise sold under cemetery preneed contracts and not sold under cemetery contracts	7	
Break down amount shown on line 7 into the following amounts		
7a. Amount sold under preneed cemetery contracts for which 40% of the funds have been deposited into a trust account	7a	_____
7b. Amount sold and physically delivered within 120 days	7b	_____
7c. Amount sold where seller purchases the merchandise and stores it at the cemetery where it is intended to be used	7c	_____
7d. Amount sold where the seller has paid the supplier of such goods and the supplier has caused merchandise to be manufactured and stored, and has caused title to be transferred to the buyer or other contract beneficiary and has agreed to ship such merchandise upon his or her request. Attach copies of all purchase orders of merchandise sold where the merchandise has not been delivered to the buyer or 40% of the funds received have not been deposited in a trust account.	7d	_____
8. Total receipts required to be deposited in trust account (40% of line 7a)	8	_____
9. Total receipts deposited in trust account (Attach proof of trust account balance within last week)	9	_____
10. Total required preneed cemetery company contracts expenses paid	10	_____
11. Total expenses paid from preneed trust account	11	_____

12. Is the trustee other than a bank savings and loan or other federally insured banking institution?

Yes No

If yes, you must provide proof that a fidelity bond from a corporate surety licensed to do business in West Virginia and payable to this trust has been issued in the greater of the following amounts:

\$100,000 or

not less than 100% of the value of the trust estate principal at the beginning of the calendar year

13.

CERTIFICATION OF COMPLIANCE AGENT

I certify that for the specified reporting period this trust account is in compliance with all applicable provisions of Article 5B, Chapter 35 of the Code of West Virginia of 1931, as amended, and of Series 36, Title 110 of the West Virginia Code of State Rules.

Signature of Compliance Agent

Taken, subscribed, acknowledged and sworn to before me on this date :

M M D D Y Y Y Y

My commission expires on:

M M D D Y Y Y Y

Notary Public

(NOTARY SEAL)

14.

CERTIFICATION OF CERTIFIED PUBLIC ACCOUNTANT

I have audited this trust account and certify that according to all information provided to me in the course of completing the audit, at least 40% of the cash receipts from the sale of preneed property, goods and services which was not anticipated to be delivered or performed within 120 days after receipt of the initial payment on account has been deposited in the account within 30 days after the close of the month in which such payments were received, all as required by West Virginia Code 35-5B-10.

Signature of Certified Public Accountant _____

Typed/Printed Name _____

Address _____

Taken, subscribed, acknowledged and sworn to before me on this date:

M M D D Y Y Y Y

My commission expires on:

M M D D Y Y Y Y

Notary Public

(NOTARY SEAL)

15. **AFFIRMATION FOR CORPORATION, SOLE PROPRIETORSHIP, OR PARTNERSHIP**

I (we) do hereby certify that this Annual Report contains a true and accurate accounting and that all information requested has been provided in complete and accurate detail, all as required by Article 5B, Chapter 35 of the Code of West Virginia of 1931, as amended, and the regulations promulgated pursuant to such Act and the terms of this reporting form.

(Corporate Seal)
(If applicable)

Signature _____

Title _____

Signature _____

Title _____

Taken, subscribed, acknowledged and sworn to before me on this date:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
M	M	D	D	Y	Y	Y	Y

My commission expires on:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
M	M	D	D	Y	Y	Y	Y

Notary Public

(NOTARY SEAL)