



SALES AND USE TAX FOR FUNERAL DIRECTORS AND RELATED TAXPAYERS

This publication provides general information. It is not a substitute for tax laws or regulations.

GENERAL INFORMATION

- Not all sales, rentals or uses of tangible personal property or services come within the statutory exception for professional services or any other exception or exemption to the sales or use tax for sales by funeral directors, embalmers or related taxpayers because they are not sufficiently related to, or do not constitute, exempt professional services.

TAXABLE SALES MADE BY A FUNERAL DIRECTOR, EMBALMER OR RELATED SERVICE PROVIDER

- Sales, rental or use of the following tangible personal property or services sold by a funeral director, embalmer, or related service provider are **taxable**:
 - Billings for reimbursement of out-of-town funeral director's charges for any sale of tangible personal property or services
 - Candelabra and candles for use at funerals or services
 - Caskets, burial vaults or boxes
 - Chapel service or the service of procuring such service
 - Clothing for dressing the deceased
 - Flower cars or providing flower car service
 - Flowers or the service of providing, procuring or handling of flowers
 - Folding chairs to be used at funerals or services
 - Funeral cars or the providing of funeral car services (except transportation of the deceased)
 - Limousines or the service of providing limousines for transportation of mourners or others to the cemetery or to other memorial or similar services
 - Procuring burial permits
 - Procuring, obtaining or providing certified copies of death certificates
 - Providing lowering devices for use at the grave
 - Providing the services of clergymen, singers, organists or other similar services
 - Tarpaulins for use at funerals or services
 - Temporary vaults
 - Tents for use at the funeral or at other memorial or similar services
 - Wreaths or door sprays

EXEMPT SALES MADE BY A FUNERAL DIRECTOR, EMBALMER OR RELATED SERVICE PROVIDER

- Sales, rental or use of the following tangible personal property or services are **not taxable**:
 - Attendance at coroner's inquests
 - Cemetery Perpetual care trust fund deposits
 - Cremation service
 - Dressing bodies
 - Embalming bodies
 - Lining graves
 - Opening or closing of graves or tombs
 - Pall bearer service
 - Placing of death notices in newspapers or in other media

- Providing automobiles for transportation of the deceased to railroads, air carriers or other carriers or to the funeral home or cemetery
- Reimbursement for air, railroad or truck transportation of bodies or reimbursement for tickets for travel by the funeral director or embalmer directly related to and a part of the professional service
- Removal charges
- Taking the remains to or getting remains from railroads, air carriers or transporters of the body or taking remains to the funeral home or cemetery
- Telegram, telephone, cable or radio charge reimbursements to the funeral director or embalmer directly related to and a part of the professional service

SAFE HARBOR

- The accounting and record keeping necessary to accurately collect, report and remit the tax pursuant to this list of taxable and nontaxable sales and services can be extensive and burdensome. In recognition of this fact, the West Virginia Department of Tax and Revenue has established an alternative method for the computation, collection, reporting and remittance of the consumers sales and service tax and use tax.
- West Virginia funeral directors and embalmers may calculate the West Virginia consumers sales and service tax and use tax on their sales as seventy percent (70%) of total charges (including cash advances, reimbursements, and all other charges) and may collect and remit the tax based upon this calculation.

PURCHASES MADE BY A FUNERAL DIRECTOR, EMBALMER OR RELATED SERVICE PROVIDER

- Purchases made by funeral directors and embalmers are taxable unless a specific exemption applies to the transaction and proper documentation of the exempt status of the transaction is established by the purchaser and retained by the seller.
- The safe harbor, discussed above, is not applicable to purchases made by funeral directors and related taxpayers. All purchases of tangible personal property and services are subject to sales tax unless a specific exemption applies to the transaction and proper documentation of the exempt status of the transaction is established by the purchaser and retained by the seller. See [TSD-300](#) for more information on sales and use tax exemptions.

GRAVE MARKERS AND MONUMENTS

- The erection or placement of grave markers or monuments cannot be treated as a contracting activity which would be exempt from tax. The sale and installation by funeral directors, embalmers, cemetery operators and others of grave markers, monuments and headstones is subject to sales and use tax. The sale of a grave marker or monument constitutes the sale of tangible personal property. Installation of a grave marker or monument constitutes a taxable service.
- The construction of mausoleums or tombs is contracting activity and exempt from sales tax. However, purchases of materials for construction of mausoleums and tombs are taxable.

ASSISTANCE AND ADDITIONAL INFORMATION

- For assistance or additional information, you may call a Taxpayer Service Representative at:

1-800-WVA-TAXS (1-800-982-8297)

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

Email questions to:

taxhelp@wv.gov