# Pre-Need Trust Fund Report Instructions

All funeral providers **must submit a separate completed Pre-Need Trust Fund Report Cover Sheet** for each location annually. The Pre-Need Trust Fund Report must include all funds held in trust by the funeral provider as required by Minnesota Statutes §149A.97, subd. 2. Funds held in insurance or annuity products are exempt from the reporting requirement.

## Submission Deadline. You must file a Pre-Need Trust Fund Report by March 31st each year.

**Reporting Requirement.** Complete a Pre-Need Trust Fund Reporting Cover Sheet for each location even if that location has no funds to report.

**Discrepancies in your report.** If indications of violations of Minnesota Law are discovered during an audit process, we will take appropriate enforcement action or refer the evidence to the appropriate enforcement agency.

## Failure to report. Failure to report by March 31 will result in an Administrative Penalty Order.

## If a location has pre-need funds to report:

* Submit a fee of $25 for each location with funds to report. Please make checks payable to: Commissioner of Finance. You may write one check for multiple locations.

## Use one of the following ledger methods to report accounts:

* + **Pre-Need Trust Ledger.** The ledger is enclosed.
  + **Customized Pre-Need Form.** You may submit your own form if the information is consistent with that required on the enclosed ledger form. However, even if you use your own form, ***you must complete the box in the bottom left corner of the MDH Pre-Need Trust Ledger.*** If you do not complete the box on the MDH ledger, ***your paperwork will be returned.***
  + **Pre-Need Excel Spreadsheet.** The spreadsheet can be found on the Mortuary Science Section Website. <http://www.health.state.mn.us/facilities/providers/mortsci/preneed.html>. To use this method, complete the spreadsheet and after saving the file for your records, print the “Summary Sheet” from the spreadsheet and mail along with the Pre-Need Trust Fund Cover Sheet and any fees to the Mortuary Science Section. (Address at the top of the page)
* Total all accounts correctly, complete the box in the lower left corner, sign, and have notarized where indicated. If you fail to follow these instructions, your forms will be returned to you.

**Trustee Change.** Any change of trustee of the trust fund must be filed with the Commissioner of Health, Mortuary Science Section, within 30 days after a change has occurred.

## If a location has no pre-need funds to report:

* You must still **complete and submit the Pre-Need Trust Fund Report Cover Sheet for each location**.
* **Check the “No” box** and complete information to identify the funeral establishment.
* **You do not have to pay a filing fee.**
* You may fax or email your cover sheet to us.

# **Pre-Need Trust Fund Reporting Cover Sheet**

Complete and return this cover sheet for each individual funeral establishment ***with or without*** **pre-need trust funds.** Mail this cover sheet, along with any supporting documentation (if there is trusted funds to report) to the address above. If you have any questions about this form, you can contact our office at (651) 201-3829.

**Instructions:** Fill in the reporting year, funeral home or crematory license number, name, city and identify if there is pre-need trust funds to report. If you checked yes you will need to include supporting documentation and a check.

**\*COMPLETE A SEPARATE COVER SHEET FOR EACH LICENSED ESTABLISHMENT.**

| Reporting  Year | **License No.** | **Provider Name** | **City** | **Pre-Need?** | |
| --- | --- | --- | --- | --- | --- |
| **Yes** | **No** |
|  |  |  |  |  |  |
| Fee required: | | | | x $25.00 | |
| Total costs of filing fee(s): | | | | $ | |

*I,*

| Name |  | Title |
| --- | --- | --- |

*hereby certify that, Under penalty of perjury, to the best of my knowledge the information contained in this report is true and correct and contains a complete and accurate report of all Pre-Need Trust Funds for the licensed establishment listed. I further certify that I am authorized to submit this report on behalf of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.*

| Signature |  | Date |
| --- | --- | --- |

Subscribed and sworn to before me this \_\_\_\_\_\_\_\_\_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_,\_\_\_\_\_\_\_\_\_\_.

| Notary Public Signature |  |
| --- | --- |