

Mortuary Science Pre-Need Trust Fund Report

Instructions

Pursuant to [Minnesota Statutes, section 149A.97 subdivision 7](https://www.revisor.mn.gov/statutes/cite/149A.97) (<https://www.revisor.mn.gov/statutes/cite/149A.97>), all Minnesota funeral providers that accept funds from consumers to pay for at-need services, and held in trust, must submit an annual report to the commissioner of health.

Reporting Requirement

The Pre-Need Trust Fund Report must include the identification and state of each trust account, all transactions including principal and accrued interest. You do not need to report on insurance or annuity products. Contact the Department of Commerce regarding pre-need insurance or annuity products.

Deadline

Annually by March 31 of the calendar year following the reporting year.

Fee

Each report must include a \$25 filing fee payable to the Department of Health.

How to Report Pre-Need Funds

If a location has pre-need funds to report:

- Submit a fee of \$25 for each location with funds to report. Make checks payable to the Minnesota Department of Health. You may write one check for multiple locations.
- Use **ONE** of the following ledger methods to report accounts:
 - **Pre-Need Trust Ledger.** Download at [Pre-Need Trust Fund Ledger](https://www.health.state.mn.us/facilities/providers/mortsci/docs/preneedledger.docx) (<https://www.health.state.mn.us/facilities/providers/mortsci/docs/preneedledger.docx>) 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.
 - **Customized Pre-Need Form.** You may submit your own form if the information is consistent with information required on the Pre-Need Trust Ledger. If you use your own form you must still complete the box in the bottom left corner of the MDH Pre-Need Trust Ledger. If you do not complete the box on the trust ledger, your paperwork will be returned.

- **Pre-Need Excel Spreadsheet.** Download at [Pre-Need Trust Fund Ledger \(Excel\)](https://www.health.state.mn.us/facilities/providers/mortsci/docs/preneedtemp.xlsx)
<https://www.health.state.mn.us/facilities/providers/mortsci/docs/preneedtemp.xlsx>
To use this method, complete the spreadsheet and after saving the file for your records, print the “Summary Sheet” from the spreadsheet.
- Mail the Pre-Need Trust Ledger, customized pre-need form or Pre-Need Excel Spreadsheet along with the Pre-Need Trust Fund Cover Sheet and any fees to the Minnesota Department of Health, Mortuary Science Section, P.O. Box 64882, St. Paul, Minnesota 55164-0882.

Trustee Change

A change in the trustee must reported to the Mortuary Science Section within 30 days of the change.

How to Report No Pre-Need Funds

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.
- Email the cover sheets to the department at health.mortsci@state.mn.us.

Annual Report Processing

- The fees are deposited in the state government special revenue fund.
- The reports are filed and then reviewed for account inaccuracies.
- The commissioner may report suspected inaccuracies to other state agencies, or take other action authorized by Minnesota Statutes, chapter 149A.

Minnesota Department of Health
Mortuary Science Section
PO Box 64882
St. Paul, MN 55164-0882
651-201-3829
health.mortsci@state.mn.us
www.health.state.mn.us

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To obtain this information in a different format, call: 651-201-3829.

Pre-Need Trust Fund Reporting Cover Sheet

Please complete and return this cover sheet for each individual funeral provider, funeral establishment or crematory you are reporting.

Fill in the reporting year, funeral home or crematory license number, name, and city. Check “yes” if you have pre-need trust funds to report. Check “no” if you do not have any pre-need trust funds to report.

If you check “yes” you will need to include your annual report, which must include:

- Identification and the state of each trust account.
- All transactions involving principal and accrued interest.
- A check or money order payable to the Department of Health. The fee is \$25 for each report.

Mail this cover sheet, along with your annual report (if you check “yes”) and filing fee to:

Minnesota Department of Health, Mortuary Science Section, P.O. Box 64882, St. Paul, Minnesota 55164-0882.

COMPLETE A SEPARATE COVER SHEET FOR EACH LICENSED ESTABLISHMENT.

Reporting Year	License No.	Provider Name	City	Pre-Need?	
				Yes <input type="checkbox"/>	No <input type="checkbox"/>

Fee required: x \$25.00

Total costs of filing fee(s): \$

I, _____
Name
Title

hereby certify that the information contained in this report is true and correct to the best of my knowledge and contains a complete and accurate report of all pre-need trust funds for the licensed establishment or funeral provider 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