



Doug A. Ducey

Arizona State Board of Funeral Directors & Embalmers

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Annual Trust Report Instructions for Establishments *with* Trusts

Pursuant to A.R.S. § 32-1391.16.A, “On or before **May 1st**, each funeral establishment holding a prearranged funeral sales endorsement shall file an annual report with the board concerning its prearranged funeral sales and trust account activities during the preceding calendar year.”

Annual Trust Reports and the required fee(s) must be submitted electronically.

To Submit and Pay for Your Trust Report:

1. Log into your establishments e-licensing account.
2. Click on the “Service Request” tab located at the top of your dashboard.
3. Select the Sales Endorsement license number you are filing for.
4. For “Service Request Type” select “Annual Trust Filing Report” from the drop down.
5. Attach the completed trust report. Submit.
6. Once the Service Request has been submitted, you will automatically be redirected to the payment screen. Click “Pay Now” and complete the cart and payment page.

Service Request

Select a board, service request type, and license to request services such as name changes, duplicate certificates, and more.

Please see your board's website for specific requirements and submissions for each service request.

Select a Board

Arizona State Board of Funeral Directors and Embalmers

Select a License

END- Funeral Establishment Sales Endorsement

Service Request Type

Annual Trust Filing Report

Trust Sold This Year?

--None--

Description

Save and Upload Documents CANCEL

Upload Attachments

Please upload an electronic copy of the supporting documents by clicking the 'Choose Files' button. The file size must be less than 5MB. It is also necessary that the name of the file attachment is less than 80 characters in length for it to be received successfully. The character limit does include the file attachment extension, such as (.doc) and (.pdf).

If required, you may add multiple files by repeating the upload process. Add any additional documents by clicking the 'Choose Files' button.

Choose Files No file chosen

CANCEL Submit

Service Request Submitted

Thank you for submitting a service request! Your service request ID is: **SRR-000044328**.
The service request will not be processed until all associated fees (if any) are paid

Pay Now

Savings accounts (payable on death) where the individual consumer holds the passbook and has total control of the funds are not prearranged funeral contracts and are not required to be on the report.

If this form does not appear to provide the means to report, provide a separate statement of explanation but, to the extent feasible, please use the format provided.

Provide all the data requested. If it does not apply indicate by writing "N/A" in the blanks.

Page 1:

Calendar Year Ending: 2021
Owners: Last Name, First Name, Middle Initial
Affidavit: Affidavit must be notarized. Do not alter affidavit language.
Acknowledgments will **not** be accepted.

Please note, even if you did not sell prearranged funerals in 2021 this page must be completed in full. If this page is not completed and notarized, the report is incomplete. Reports are not reviewed for completeness until after May 1st.

Page 2 (Schedule A):

This schedule should reflect the prearranged funeral sales the occurred during the calendar year ending on December 31, 2021. Do not include information concerning preneed contracts sold prior to January 1, 2021.

If the prearranged funeral sales monies are deposited in a number of trust accounts, a separate page should be provided for each trust account.

If this proves untenable because the monies are deposited in individual trust accounts, provide a separate sheet for each financial institution in which the trust accounts have been placed and indicate the trust account number(s) in the same column as and beneath the purchaser's name and address.

At the top of the schedule, indicate the page number of this schedule, the year of sales (in this case, 2021) and provide the name of the financial institution, its address and the trust account number, if appropriate.

PURCHASER NAME AND ADDRESS - In this column, include the last name, first name and current address, including zip code, for each purchaser of a preneed funeral during 2021. *If appropriate, list the individual trust numbers in this column.

SALE DATE - The date when the preneed contract was signed.

SALESPERSON - The last name of the person who actually sold the preneed funeral arrangements. If you have two persons with the same last name, add an initial or first name.

BENEFICIARY- The person whose future funeral arrangements will be handled by the establishment pursuant to a prearranged funeral agreement after his death.

TOTAL CONTRACT AMOUNT - The total amount for each prearranged funeral contract including all service fees.

INITIAL SERVICE FEE - The total amount of the initial service fee contracted for whether or not it has been paid.

INITIAL SERVICE FEE PAID - The amount of initial service fee actually collected during the calendar year.

TOTAL MONIES PAID BY PURCHASER - The total payments made by the purchaser pursuant to the prearranged funeral arrangement during the calendar year, 2021, including all service fees.

TOTAL MONIES TO TRUST ACCOUNT - The total amount of monies actually deposited with the financial institution during the calendar year.

TOTAL REFUNDS MADE - Include all refunds or payments to the purchaser or the estate of the beneficiary made during the calendar year.

BANK SERVICE CHARGES - Any financial institution charges against the individual trust account including service charges during the calendar year.

OTHER WITHDRAWALS - Any other withdrawals, tax payments, encumbrances or debits of any kind not already covered in this report that were made during the calendar year, 2021. **Be sure to provide an explanation of such charges against the account on a separate sheet of paper and include it with this report.**

Include in this column funeral services payments to the mortuary and place the word deceased next to or beneath the beneficiary's name.

TRUST ACCOUNT BALANCE – The total monies credited to the individual trust account, including all interest, less all service charges and all other withdrawals. Show the end-of-the-year balance.

At the bottom of the page, at PAGE TOTALS, list the total of each money column as applicable.

Finally, if there is more than one page in your Schedule A, show the cumulative totals on each page and the grand total on the final page of Schedule A after the word, TOTALS. **Include in the final totals, the number of prearranged funeral trust contracts sold during 2021.**

Page 3 (Schedule B):

Schedule B is designed to show all activity on all preneed contracts in existence on January 1, 2021. **Do not include any preneed contracts which were sold during 2021. Preneed sales for 2021 should be listed on Schedule A.**

EXAMPLE: If you contracted for prearrangements in 1973, and you did not provide funeral services pursuant to those prearrangements prior to January 1, 2021, you must report each of those prearrangement contracts on Schedule B.

If the prearranged funeral sales monies are deposited in a number of trust accounts, a separate page should be provided for each trust account.

If this proves untenable because the monies are deposited in a number of trust accounts, provide a separate sheet for each financial institution in which the trust accounts have been placed and indicate the trust account number(s) in the same column as and beneath the purchaser's name and address.

At the top of the schedule, indicate the page number of this schedule, the report year (in this case, 2021) and provide the name of the financial institution, its address and the trust account number(s), if appropriate.

PURCHASER NAME AND SALE DATE - In this column, include the last name, first name, middle initial and the date of sale for each purchase of a preneed funeral prior to January 1, 2021 for which funeral services have not been provided prior to that date. This includes all preneed arrangements in existence on December 31, 2021, even if contracts were modified, converted or terminated. The sale date is the day the preneed contract was signed.

TOTAL CONTRACT AMOUNT - The total amount for each prearranged funeral contract including service fees.

INITIAL SERVICE FEE - The total amount of the service fee contracted for whether or not it has been paid.

INITIAL SERVICE FEE PAID - The amount of initial service fee actually received by the mortuary during the calendar year, 2021.

TOTAL MONIES PAID BY PURCHASER THIS YEAR - The actual amount paid by the purchaser during the calendar year, 2021, including all service fees.

TOTAL MONIES PAID PURCHASER- The total amount paid by the purchaser since the sale date and through December 31, 2021, including all service fees.

TOTAL MONIES TO TRUST ACCOUNT- The total amount of monies deposited in trust with a financial institution up to and including December 31, 2021, for these accounts.

TOTAL REFUNDS MADE - Include all refunds or payments to the purchaser or the estate of the beneficiary made during the calendar year, 2021.

ANNUAL SERVICE FEE - Any service fees paid to the mortuary for administrative services for maintenance of the trust fund account and charged to the purchaser or the trust account during calendar year, 2021.

TAXES PAID - Any taxes paid from the individual trust fund account during calendar year, 2021.

BANK SERVICE CHARGES - Any bank service charges against the individual trust account during calendar year, 2021.

OTHER WITHDRAWALS - Any other withdrawals, encumbrances or debits of any kind not already covered in this report that were made during the calendar year, 2021. **Be sure to provide an explanation of such charges against the account on a separate sheet of paper and include it with this report.**

If funeral services were the only withdrawals, include that amount in this column and write the word, deceased next to or beneath the purchaser's name. No further comment is necessary.

TRUST ACCOUNT BALANCE- The total monies credited to the individual trust account, including all interest, less all service charges, all taxes and all other withdrawals. Show the end-of-the-year balance.

At the bottom of the page, at **PAGE TOTALS**, list the total of each money column, as applicable.

Finally, if Schedule B consists of more than one page, show the cumulative totals on the final page of the schedule after the word, **TOTALS**.

Page 4 (Schedule C):

Schedule C is a summary of the information provided in Schedules A and B. If the schedule concerns a number of trust accounts, provide names and addresses of the financial institutions and list the account numbers on a separate sheet.

For The Purposes of This Schedule: THIS calendar year refers to **2021**. PREVIOUS calendar year refers to **2020**.

Year Ending: Enter December 31, 2021

Report on the following:

TOTAL TRUST FUNDS IN ACCOUNTS ON DECEMBER 31 OF PREVIOUS CALENDAR YEAR: - Report end of year balance on December 31, 2020.

TOTAL FUNDS RECEIVED AND DEPOSITED IN TRUST ACCOUNTS DURING THIS CALENDAR YEAR - Add the two totals of the columns from Schedules A and B which are entitled "Total Trust Monies to Trust Accounts."

TOTAL FUNDS WITHDRAWN FROM TRUST ACCOUNTS DURING THIS CALENDAR YEAR:

1. **Funeral Arrangements:** Total amounts received by mortuary from preneed accounts to pay for funeral services during 2021.
2. **Annual Service Fees:** Total amount received by mortuary for administration of preneed accounts during 2021 – From Schedule B.
3. **Tax Payments:** Total amount of tax payments withdrawn from preneed accounts during 2021 – From Schedule B.
4. **Financial Institution Service Charges:** Total amount of charges by financial institutions against preneed accounts during 2021 – From Schedules A and B.
5. **Refunds to Purchasers:** Total amount of refunds during 2021 – From Schedules A and B.
6. **Other Withdrawals:** Total of all withdrawals of any nature from preneed accounts not itemized in items 1, 2, 3, 4 and 5 above during 2021.

TOTAL INTEREST PAID TO TRUST ACCOUNTS DURING THIS CALENDAR YEAR: Total of all interest paid by financial institutions concerning all preneed trust accounts during calendar year 2021.

TOTAL IN TRUST ACCOUNTS ON DECEMBER 31 OF THIS CALENDAR YEAR: All funds in preneed accounts on December 31, 2021.

TOTAL FUNDS RECEIVED FOR TRUST BUT NOT DEPOSITED IN TRUST ACCOUNTS AS OF DECEMBER 31 OF THIS CALENDAR YEAR: Total of any payments made by purchasers which for any reason were not placed in trust by December 31, 2021.

Page 5 (Schedules D and E):

If you employed prearranged funeral salespersons during 2021, please give their names, addresses and license number in Schedule D.

The salesperson's license number should be entered as it appears on the license certificate (SLP- 000000).

Provide the names and license number of those salespersons whose employment was terminated during 2021 in Schedule E.

Please note: Do not include names of insurance sellers. Only include names of those licensed with the State Board of Funeral Directors and Embalmers as a "Salesperson".