

**2023 PRE-NEED ANNUAL REPORT**  
**State of Nebraska Department of Insurance**

Pursuant to NEB. REV. STAT. § 12-1110, each pre-need seller shall file an Annual Report for the 2022 calendar year with the Nebraska Department of Insurance. The Annual Report must be filed **on or before June 1, 2024**, on such forms as prescribed by the Nebraska Department of Insurance. Completed reports and the \$50 filing fee should be made through the Department's online portal at the following link, <https://doi.nebraska.gov/producers/pre-need-applications-and-forms>

The Annual Report should not include any transaction relating to funeral arrangements entered into prior to January 1, 1987, as pre-1987 contracts are outside of the jurisdiction of the Nebraska Burial Pre-Need Sale Act.

- 1. Licensee Name: \_\_\_\_\_
  
- 2. **FEIN:** \_\_\_\_\_
  
- 3. Business Address: \_\_\_\_\_  
\_\_\_\_\_
  
- 4. Business Telephone: \_\_\_\_\_
  
- 5. E-Mail Address, if any: \_\_\_\_\_
  
- 6. List Branch Locations: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. Does this report cover all branch locations?    YES \_\_\_\_\_    NO \_\_\_\_\_

**CERTIFICATION**

I hereby certify that the information contained in this report is true and correct and in compliance with the Burial Pre-Need Sale Act.

\_\_\_\_\_  
Signature - Authorized Representative

\_\_\_\_\_  
Title of Authorized Representative

\_\_\_\_\_  
Printed Name - Authorized Representative

\_\_\_\_\_  
Date

**LETTER OF CREDIT/SURETY BOND**

During the 2023 calendar year, was a letter of credit or surety bond utilized by your licensed entity in relation to any past or present pre-need sale in lieu of placing funds from said sale in an individual or master trust account:

YES \_\_\_\_\_ NO \_\_\_\_\_

**If "Yes" is marked, please attach a copy of the most current letter of credit or surety bond to this Annual Report.** Failure to provide notification to the Department of the use of a letter of credit or surety bond by the pre-need seller or the failure to provide a copy of the letter of credit or surety bond to the Department is a violation of the Nebraska Burial Pre-Need Sale Act.

**PRE-NEED AGENTS CEASING EMPLOYMENT IN 2023**

List the names of individuals who stopped working for you in 2023. The Department will inactivate their pre-need agent licenses. If no agents ceased working, please write in "NONE".

Name	Pre need license number	Employment End Date

**DO NOT LEAVE THIS TABLE BLANK!  
IF NO RESIGNATIONS, PLEASE WRITE "NONE"**

**SCHEDULE IB**  
Master Trust Account Balances

<b>TRUSTEE NAME</b>	<b>COMPLETE STREET ADDRESS</b>	<b>MARKET VALUE OF MASTER TRUST PRINCIPAL AS OF DECEMBER 31, 2023</b>
---------------------	--------------------------------	---

_____	_____	\$ _____
	Street	
	_____	
	City State Zip code	
_____	_____	\$ _____
	Street	
	_____	
	City State Zip code	
_____	_____	\$ _____
	Street	
	_____	
	City State Zip code	
_____	_____	\$ _____
	Street	
	_____	
	City State Zip code	
_____	_____	\$ _____
	Street	
	_____	
	City State Zip code	

**TOTAL FROM THIS PAGE** \$ \_\_\_\_\_

**TOTAL FROM ALL SCHEDULE IB PAGES USED** \$ \_\_\_\_\_

*If more space is needed, use additional copies of this Schedule.*

**SCHEDULE IIB**  
**Calculation of 2023 Income Required to be Retained in Trust**

1. Enter the trust principle balance as of December 31, 2022 \$ \_\_\_\_\_
  - If using Schedule IVB – Line 1
  - If using for Schedule IIIA, enter the total trust account balance as of December 31, 2022
  
2. Percentage increase in National CPI for 2022 0.037 (3.7% increase)
  
3. Multiply line 1 by line 2 for the 2023 income required to be retained in trust \$ \_\_\_\_\_

**SCHEDULE IIIB**  
**2023 Income Required to be Retained in Trust**

Name of Trustee: \_\_\_\_\_

	<b>TRUST ACCOUNT NUMBER</b>	<b>AMOUNT OF 2023 INCOME REQUIRED TO BE RETAINED</b>
1.	_____	\$ _____
2.	_____	\$ _____
3.	_____	\$ _____
4.	_____	\$ _____
5.	_____	\$ _____
6.	_____	\$ _____
7.	_____	\$ _____
8.	_____	\$ _____
9.	_____	\$ _____
10.	_____	\$ _____
<b>TOTAL FROM THIS PAGE</b>		\$ _____
<b>TOTAL FROM ALL SCHEDULE IIIB PAGES USED</b> (Should equal amount on Schedule IIB, line 3)		\$ _____

*If more space is needed, use additional copies of this Schedule.*

**SCHEDULE IVB**  
**Reconciliation of Master Trust Accounts (MTA)**

1. Enter the principle balance of the MTA as of December 31, 2022 \$ \_\_\_\_\_  
(Line 19 from 2022 Schedule IVB minus income withdrawn during 2023)

**MASTER TRUST PRINCIPAL ADDITIONS**

2. Enter 2023 gross pre-need trust agreement receipts \$ \_\_\_\_\_

3. Enter amounts excluded from trust requirements in 2023 \$ \_\_\_\_\_  
(up to 15%)

4. Calculate net principal added to MTA during 2023 (line 2-3) \$ \_\_\_\_\_

**MASTER TRUST PRINCIPAL DISTRIBUTIONS**

5. Enter 2023 contract performance disbursements \$ \_\_\_\_\_

6. Enter 2023 contract cancellation disbursements \$ \_\_\_\_\_

7. Enter 2023 construction disbursements \$ \_\_\_\_\_

8. Calculate 2023 total distributions (line 5+6+7) \$ \_\_\_\_\_

**MASTER TRUST REQUIRED INCOME RETENTION**

9. Required CPI Income Retention (line 3 from 2023 Schedule IIB) \$ \_\_\_\_\_

10. MTA Principal balance as of December 31, 2023 (line 1+4-8+9) \$ \_\_\_\_\_

**CALCULATION OF TRUST INCOME AVAILABLE FOR DISTRIBUTION**

11. Prior Year Income excess/deficit (Line 19 from prior year report) \$ \_\_\_\_\_

12. Enter 2023 Gross Realized Gains earned by the MTA \$ \_\_\_\_\_

13. Enter 2023 Gross Realized Losses earned by the MTA \$ \_\_\_\_\_

14. Calculate 2023 MTA Net Gain/Loss – Current Year income (line 12-13) \$ \_\_\_\_\_

15. Enter amount of income withdrawn during 2023 \$ \_\_\_\_\_

16. Enter 2023 income distributed for performance, cancellations, construction \$ \_\_\_\_\_

17. Enter 2023 MTA administrative fees/expenses, including taxes paid from  
2023 trust income (this amount cannot exceed amount on line 14) \$ \_\_\_\_\_

18. Enter 2023 income required to be retained (Line 3, Schedule IIB) \$ \_\_\_\_\_

19. MTA income available for distribution to pre-need seller (line 11+14-15-16-17-18) \$ \_\_\_\_\_  
\*Note, if this amount is a negative, no income can be withdrawn from MTA

**TOTAL CONTRACT OBLIGATIONS AS OF DECEMBER 31, 2023**

20. Enter amount of total pre-need contract obligations outstanding as of December 31, 2023 \$ \_\_\_\_\_