

2024 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 2024 calendar year with the Nebraska Department of Insurance. The Annual Report must be filed **on or before June 1, 2025**, 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 2024 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 2024

List the names of individuals who stopped working for you in 2024. 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

**MARKET VALUE OF MASTER TRUST
PRINCIPAL AS OF DECEMBER 31, 2024**

TRUSTEE NAME

COMPLETE STREET ADDRESS

		\$ _____
	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 2024 Income Required to
be Retained in Trust**

1. Enter the trust principle balance as of December 31, 2023 \$ _____
 - If using Schedule IVB – Line 1
 - If using for Schedule IIIA, enter the total trust account balance as of December 31, 2023

2. Percentage increase in National CPI for 2024 0.025 (2.5% increase)

3. Multiply line 1 by line 2 for the 2024 income required to be retained in trust \$ _____

SCHEDULE IIIB
2024 Income Required to be Retained in Trust

Name of Trustee: _____

	TRUST ACCOUNT NUMBER	AMOUNT OF 2024 INCOME REQUIRED TO BE RETAINED
1.	_____	\$ _____
2.	_____	\$ _____
3.	_____	\$ _____
4.	_____	\$ _____
5.	_____	\$ _____
6.	_____	\$ _____
7.	_____	\$ _____
8.	_____	\$ _____
9.	_____	\$ _____
10.	_____	\$ _____
TOTAL FROM THIS PAGE		\$ _____
TOTAL FROM ALL SCHEDULE IIIB PAGES USED (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, 2023
(Line 19 from 2023 Schedule IVB minus income withdrawn during 2023) \$ _____

MASTER TRUST PRINCIPAL ADDITIONS

2. Enter 2024 gross pre-need trust agreement receipts \$ _____

3. Enter amounts excluded from trust requirements in 2024
(up to 15%) \$ _____

4. Calculate net principal added to MTA during 2024 (line 2-3) \$ _____

MASTER TRUST PRINCIPAL DISTRIBUTIONS

5. Enter 2024 contract performance disbursements \$ _____

6. Enter 2024 contract cancellation disbursements \$ _____

7. Enter 2024 construction disbursements \$ _____

8. Calculate 2024 total distributions (line 5+6+7) \$ _____

MASTER TRUST REQUIRED INCOME RETENTION

9. Required CPI Income Retention (line 3 from 2024 Schedule IIB) \$ _____

10. MTA Principal balance as of December 31, 2024 (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 2024 Gross Realized Gains earned by the MTA \$ _____

13. Enter 2024 Gross Realized Losses earned by the MTA \$ _____

14. Calculate 2024 MTA Net Gain/Loss – Current Year income (line 12-13) \$ _____

15. Enter amount of income withdrawn during 2024 \$ _____

16. Enter 2024 income distributed for performance, cancellations, construction \$ _____

17. Enter 2024 MTA administrative fees/expenses, including taxes paid from
2024 trust income (this amount cannot exceed amount on line 14) \$ _____

18. Enter 2024 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, 2024

20. Enter amount of total pre-need contract obligations outstanding as of December 31, 2024 \$ _____