

**2020 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 2020 calendar year with the Nebraska Department of Insurance. The Annual Report must be filed **on or before June 1, 2021**, on such forms as prescribed by the Nebraska Department of Insurance. All completed Annual Reports should be remitted to the following address:

Overnight Mail Address:  
Nebraska Department of Insurance  
1135 M St, Suite 300  
Lincoln, NE 68508

Postal Service Address:  
Nebraska Department of Insurance  
PO Box 82089  
Lincoln, NE 68501-2089

The Annual Report, when filed with the Nebraska Department of Insurance, shall be accompanied by a fee of fifty dollars (\$50) and 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





**SCHEDULE IIA**  
Reconciliation of Individual Trust Accounts

1. Enter balance of trust accounts as of December 31, 2019, from the 2019 Annual Report \$ \_\_\_\_\_

**TRUST PRINCIPAL ADDITIONS**

2. Enter 2020 gross pre-need trust agreement receipts \$ \_\_\_\_\_

3. Enter amounts excluded from trust requirements in 2020 (up to 15%) \$ \_\_\_\_\_

4. Subtract line 3 from line 2 for net principal added to trust accounts during 2020 \$ \_\_\_\_\_

5. Enter interest and/or dividends earned by trust accounts during 2020 \$ \_\_\_\_\_

6. Add line 4 and line 5 for total principal added to trust accounts during 2020 \$ \_\_\_\_\_

**TRUST PRINCIPAL DISTRIBUTIONS**

7. Enter amount disbursed from trust during 2020 for agreement performances\* \$ \_\_\_\_\_

8. Enter amount disbursed from trust during 2020 for agreement cancellations\* \$ \_\_\_\_\_

9. Enter amount disbursed from trust during 2020 for construction\* \$ \_\_\_\_\_

10. Enter 2020 trust fees/expenses, including taxes, paid from 2020 trust income \$ \_\_\_\_\_

11. Add lines 7 through 10 for total trust distributions \$ \_\_\_\_\_

**TRUST ACCOUNT BALANCE**

12. Aggregate balance of trust accounts as of December 31, 2020 (line 1 + line 6 – line 11) \$ \_\_\_\_\_

**\* Include all 2020 income which was earned by and distributed with the account.**

***If the ending balances of Schedules IA and IIA do not match, a reconciliation of the difference must be attached to this report.***

**SCHEDULE IIIA**

**Reconciliation of Individual Trust Accounts if Withdrawing Excess Income**

- 1. Enter total trust account balance as of December 31, 2019 from the 2019 Annual Report \$ \_\_\_\_\_
- 2. Enter 2019 income distributed after January 1, 2020 \$ \_\_\_\_\_
- 3. Subtract line 2 from line 1 for the balance after the income distribution \$ \_\_\_\_\_

**TRUST PRINCIPAL ADDITIONS**

- 4. Enter 2020 gross pre-need trust agreement receipts \$ \_\_\_\_\_
- 5. Enter amounts excluded from trust requirements in 2020 (up to 15%) \$ \_\_\_\_\_
- 6. Subtract line 5 from line 4 for net principal added to trust accounts during 2020 \$ \_\_\_\_\_

**TRUST PRINCIPAL DISTRIBUTIONS**

- 7. Enter amount disbursed from trust during 2020 for agreement performances\* \$ \_\_\_\_\_
- 8. Enter amount disbursed from trust during 2020 for agreement cancellations\* \$ \_\_\_\_\_
- 9. Enter amount disbursed from trust during 2020 for construction\* \$ \_\_\_\_\_
- 10. Add lines 7 through 9 for total trust principal distribution(s) during 2020 \$ \_\_\_\_\_

**TRUST INCOME, LOSSES AND EXPENSES**

- 11. Enter interest and/or dividends earned by trust accounts during 2020 \$ \_\_\_\_\_
- 12. Enter losses (if any) sustained by trust accounts during 2020 \$ \_\_\_\_\_
- 13. Calculate the net **REALIZED** income or net loss by subtracting line 12 from line 11 \$ \_\_\_\_\_
- 14. Enter 2020 trust administrative fees/expenses, including taxes, paid from 2020 trust income (Please note: the amount on this line **cannot** exceed the amount on line 13.) \$ \_\_\_\_\_
- 15. Trust account balance as of December 31, 2020 (Line 3 + Line 6 – Line 10 + Line 11 – Line 12 – Line 14) \$ \_\_\_\_\_

**CALCULATION OF TRUST INCOME AVAILABLE FOR DISTRIBUTION**

- 16. Net **REALIZED** income or net loss from line 13 \$ \_\_\_\_\_  
If the amount is a net loss, skip lines 17 through 19 and enter a zero on line 20.
- 17. 2020 trust administrative fees/expenses, including taxes, from line 14 \$ \_\_\_\_\_
- 18. 2020 income distributed during the year for performances, cancellations or construction \$ \_\_\_\_\_
- 19. 2020 income required to be retained from Schedule IIB, line 3 \$ \_\_\_\_\_
- 20. If shortage from 2017, 2018, and/or 2019 CPI, subtract as well \$ \_\_\_\_\_
- 21. Trust income available for distribution to pre-need seller (Line 16 – Line 17 – Line 18 – Line 19 – Line 20) \$ \_\_\_\_\_

**TRUST ACCOUNT BALANCE ADJUSTED FOR ALL 2020 ACTIVITY**

- 22. Calculate this amount based on the pre-need seller's intended treatment of income available for distribution. If there is no income available for distribution, carry over the amount from line 15 to line 22. \$ \_\_\_\_\_

a) The entire amount on Line 20 will be distributed in 2021. Yes \_\_\_ No \_\_\_  
If you answered yes, subtract line 20 from line 15 and enter the result on line 21.  
If you answered no, go on to the next option.

b) If a partial distribution in an amount less than the amount on Line 20 will be made in 2021, enter that amount on the line provided. Amount \$ \_\_\_\_\_  
Subtract the amount to be distributed from line 15 and enter the result on line 21.

**\* Include all 2020 income which was earned by and distributed with the account.**

***If the ending balances of Schedules IA and IIIA do not match, a reconciliation of the difference must be attached to this report***