

2022 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, 2023**, 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

SCHEDULE IA
Individual Trust Account Balances

TRUSTEE NAME	COMPLETE STREET ADDRESS	TRUST PRINCIPAL AS OF DECEMBER 31, 2022
_____	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 _____	
_____	Street _____	\$ _____
	City _____ State _____ Zip code _____	
_____	Street _____	\$ _____
	City _____ State _____ Zip code _____	
	TOTAL FROM THIS PAGE	\$ _____
	TOTAL FROM ALL SCHEDULE IA PAGES USED	\$ _____ =====

INFORMATION ONLY - DO NOT SUBMIT

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

SCHEDULE IIA
Reconciliation of Individual Trust Accounts

1. Enter balance of trust accounts as of December 31, 2021, from the 2021 Annual Report \$ _____

TRUST PRINCIPAL ADDITIONS

2. Enter 2022 gross pre-need trust agreement receipts \$ _____

3. Enter amounts excluded from trust requirements in 2022 (up to 15%) \$ _____

4. Subtract line 3 from line 2 for net principal added to trust accounts during 2022 \$ _____

5. Enter interest and/or dividends earned by trust accounts during 2022 \$ _____

6. Add line 4 and line 5 for total principal added to trust accounts during 2022 \$ _____

TRUST PRINCIPAL DISTRIBUTIONS

7. Enter amount disbursed from trust during 2022 for agreement performances* \$ _____

8. Enter amount disbursed from trust during 2022 for agreement cancellations* \$ _____

9. Enter amount disbursed from trust during 2022 for construction* \$ _____

10. Enter 2022 trust fees/expenses, including taxes, paid from 2022 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, 2022 (line 1 + line 6 – line 11) \$ _____

*** Include all 2022 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, 2021 from the 2021 Annual Report \$ _____
2. Enter 2021 income distributed after January 1, 2022 \$ _____
3. Subtract line 2 from line 1 for the balance after the income distribution \$ _____

TRUST PRINCIPAL ADDITIONS

4. Enter 2022 gross pre-need trust agreement receipts \$ _____
5. Enter amounts excluded from trust requirements in 2022 (up to 15%) \$ _____
6. Subtract line 5 from line 4 for net principal added to trust accounts during 2022 \$ _____

TRUST PRINCIPAL DISTRIBUTIONS

7. Enter amount disbursed from trust during 2022 for agreement performances* \$ _____
8. Enter amount disbursed from trust during 2022 for agreement cancellations* \$ _____
9. Enter amount disbursed from trust during 2022 for construction* \$ _____
10. Add lines 7 through 9 for total trust principal distribution(s) during 2022 \$ _____

TRUST INCOME, LOSSES AND EXPENSES

11. Enter interest and/or dividends earned by trust accounts during 2022 \$ _____
12. Enter losses (if any) sustained by trust accounts during 2022 \$ _____
13. Calculate the net **REALIZED** income or net loss by subtracting line 12 from line 11 \$ _____
14. Enter 2022 trust administrative fees/expenses, including taxes, paid from 2022 trust income (Please note: the amount on this line **cannot** exceed the amount on line 13.) \$ _____
15. Trust account balance as of December 31, 2022 (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. 2022 trust administrative fees/expenses, including taxes, from line 14 \$ _____
18. 2022 income distributed during the year for performances, cancellations or construction \$ _____
19. 2022 income required to be retained from Schedule IIB, line 3 \$ _____
20. If shortage from 2017, 2018, 2019 and/or 2021 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 2022 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 2023. 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 2023, 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 2022 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