



2009 PRENEED FUNERAL TRUST FUND DECLARATION OF NON-REPORTING STATUS

Funeral Establishment: _____ **License #** _____
Address: _____

Reporting Period: (check one)

- Calendar Year** – Beginning January 1, 2009 and ending December 31, 2009
- Fiscal Year** – Beginning _____ and ending _____
- Final Report** – Beginning _____ and ending _____
- OTHER:** _____ – Beginning _____ and ending on _____
(e.g., stop, start, transfer, etc.)

The funeral establishment is exempt based on the following: (check all that apply)

- The funeral establishment does not have any pre-need sales of funeral goods or services.
- Pursuant to Title 16 CCR Section 1261 the funeral establishment is exempt from annual trust reporting requirements. The client directly deposits his or her own money in a bank or savings institution trust account in the name of the client as trustee for the funeral establishment, provided that, until death, the client retains the exclusive power to hold, manage, pledge, and invest the funds and may revoke the tentative trust and withdraw the funds at any time. There is no delivery whatsoever to the funeral establishment of money to pay for the services or goods until funeral goods and services have been provided.
- The pre-need funeral trusts are administered under a common trust fund containing two or more funeral establishments pursuant to Title 16 CCR Section 1269(f). The funeral establishment has caused the trustee of the common trust fund to file one combined annual report, which discloses the funeral establishment's information separately. The combined report is filed by (trustee):

Note: If your funeral establishment has not caused the trustee to file the required report or the trustee's combined report does not disclose the funeral establishment's information separately, your establishment does not qualify for this exemption. Establishments that are not exempt must timely file the annual preneed trust report on form 21P-4A. The fee for filing a late Preneed Funeral Trust Report is \$300 (Title 16 CCR §1257).

I certify under penalty of perjury, under the laws of the State of California that the information presented above is complete, true and correct to the best of my knowledge and belief.

Signature: _____ **Date:** _____

Name (Print): _____

Title: Owner Partner Corp President Corp Vice President

Complete form and mail to the address above – no fee is required

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Instructions

Business and Professions Code Section 7746 requires all funeral establishments that are exempt from filing an annual preneed trust report (form 21P-4A) or whose preneed trust funds are reported in a combined preneed trust report to annually file a Declaration Of Non-Reporting Status (form 02NR). The declaration must be **filed by May 1, 2010** and upon the transfer of ownership or the cessation of business. **Failure to file the declaration may result in disciplinary action.** Title 16 of the California Code of Regulations Section 1277 defines a preneed arrangement as “written instruction regarding goods or services or both goods and services for final disposition of human remains when the goods or services are not provided until the time of death, and may be either unfunded or paid for in advance of need”. If you have preneed funeral arrangements and are not exempt or do not have your funeral preneed trust reported in a combined preneed trust report, you must file form 21P-4A.

For funeral establishments filing their “**Final Report**”, they must file check the box for “Final Report” and report the normal start of the accounting period, but indicate the last date the funeral establishment operated.

Note: When a funeral establishment ceases to operate and/or is unable to perform the services, the trust funds must be returned to the beneficiary, trustor or the legal representative of either the beneficiary or trustor. If the appropriate individual can not be located to refund the trust funds, then the funds must be escheated to the California State Controllers Office. The only funds that can be retained are for those contracts in which the trustor and beneficiary designate a new funeral establishment to provide the services and retain the services of the trustee.

Title 16 California Code of Regulations Section 1274 states that if, for any reason, a licensed funeral establishment or licensed funeral director is unable to perform the funeral services prior to or upon the death of the beneficiary of a preneed trust agreement, then the trustees shall pay all trust corpus and net income to the beneficiary, trustor or the legal representative of either the beneficiary or trustor without the imposition of any revocation charge.