



2023 PRENEED FUNERAL TRUST FUND DECLARATION OF NON-REPORTING STATUS

Complete form and mail to the letterhead address
or email to auditcfb@dca.ca.gov; no fee is required.

Funeral Establishment Name: _____

Funeral Establishment License Number: FD _____

Reporting Period (check one):

- ☐ **Calendar Year** – Beginning January 1, 2023 and ending December 31, 2023
- ☐ **Fiscal Year** – Beginning _____ and ending on _____
- ☐ **Final Report** – Beginning _____ and ending on _____
- ☐ **Assignment Report** – Beginning _____ and ending on _____

The funeral establishment may file this Declaration based on the following (check all that apply):

- ☐ The funeral establishment does not have any pre-need sales of funeral goods or services. (If this box is checked, do not check any of the following boxes)
- ☐ Pursuant to California Code of Regulations (CCR) Section 1261, the funeral establishment is exempt from annual trust reporting requirements. The client/consumer 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 of money whatsoever to the funeral establishment to pay for the services or goods until funeral goods and services have been provided.
- ☐ The consumer purchases insurance for preneed funeral services and/or merchandise. The payments are made payable by the consumer to the insurance company. The funeral establishment does not receive any cash or money payable to them from the consumer for payments on the insurance policies, and does not deposit the payments into their funeral establishment accounts. **List insurance companies** (i.e., Homesteaders, CNA, etc.). _____
- ☐ The pre-need funeral trusts are administered under a common trust fund containing two or more funeral establishments pursuant to 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 name(s)):** _____

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.

Bureau Use Only

AUTHORIZED SIGNATURE

DATE

PRINT NAME

TITLE

PRENEED FUNERAL TRUST FUND DECLARATION OF NON-REPORTING STATUS

Instructions

Business and Professions Code (BPC) 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 (Declaration). The Declaration must be filed by May 1, and upon the transfer of ownership or the cessation of business. Title 16 of the California Code of Regulations (CCR) 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”.

Reporting Period (check one):

- Calendar Year – Beginning January 1, 2023 and ending December 31, 2023. Select this option if the funeral establishment’s fiscal year is the same as the calendar year. Indicate the reporting year. This is the most common option.
- Fiscal Year – Beginning ____ and ending on _____. Select this option if the funeral establishment has received written approval by Bureau as indicated in CCR section 1269, to use a fiscal year which indicates that the funeral establishment’s fiscal year is not the same as the calendar year.
- Assignment Report - Beginning _____ and ending on _____. Select this option if the funeral establishment license is being assigned or transferred due to more than 50% change in equitable interest in the ownership of the licensed funeral establishment as indicated in BPC section 7630 and CCR sections 1213 and 1269. Indicate the normal start of the accounting period and the last date of ownership. This form should be signed by the current owner or designated manager of record and submitted with the Application for Assignment of Funeral Establishment. In order for the assignment or transfer of the license to be effective, the Application for Assignment of Funeral Establishment **must** be submitted and approved by the Bureau.
- Final Report – Beginning ____ and ending on _____. Select this option if the funeral establishment is closing and ceasing business operations as indicated in CCR section 1269. Indicate the normal start of the accounting period and the last date the funeral establishment operated. In order for the closure to be effective, the Bureau’s licensing unit **must** be notified of the closure and all closure documents received.

BPC section 7746 states that the Declaration shall be verified by the funeral establishment’s owner, a partner, or in the case of a corporation, by the president or vice president.

CCR 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 trustee 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. If the appropriate individual cannot be located to refund the trust funds, then the funds should be escheated or transferred to the California State Controller’s Office as unclaimed property as stated in BPC section 7737 (effective 01/01/2023). At the request of the beneficiary/trustor (consumer), the funds may remain in the trust and the beneficiary/trustor may designate a new funeral establishment to provide the services and retain the services of the trustee.

NOTICE ON COLLECTION OF PERSONAL INFORMATION click [here](#) for details