



## 2025 PRE-NEED FUNERAL TRUST FUND DECLARATION OF NON-REPORTING STATUS

This report must be filed with the Cemetery and Funeral Bureau on or before **May 1, 2026**. The completed form may be mailed to the letterhead address or emailed 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, 2025 and ending December 31, 2025
- 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:

- No pre-need sales of funeral goods or services contracted by the funeral establishment. (Do not check any other boxes if this option is selected)
- The funeral establishment is not required to file an annual report (16 California Code of Regulations (16 CCR) Section 1261). The funeral establishment receives no payment until goods or services are provided.
- Consumers buy pre-need funeral services and/or merchandise through an insurance company. **List insurance companies (i.e., Homesteaders, CNA, etc.):**  
 \_\_\_\_\_
- A common trust fund, with two or more funeral establishments, manages the pre-need funeral trusts (16 CCR Section 1269(f)). The trustee files one annual report (separate individual data for each establishment). **The annual report 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

## **PRE-NEED FUNERAL TRUST FUND DECLARATION OF NON-REPORTING STATUS Instructions**

Once a year, funeral establishments must file A Declaration of Non-Reporting Status (Declaration) if (Business and Professions Code (BPC) section 7746):

- The funeral establishment does not have to file an annual report (form 21P-4A).
- The funeral establishment reports two or more pre-need trust funds in one annual report.

The Declaration must be filed by May 1, or upon the transfer of ownership or the cessation of business.

A pre-need arrangement is defined 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” (Title 16 of the California Code of Regulations (CCR) section [1277](#)).

Reporting Period (check one):

- Calendar Year – 01/01/25 - 12/31/25. Select this option if the funeral establishment's fiscal year is the same as the calendar year. Document the reporting year. This is the most common option.
- Fiscal Year – Begin and End Date. Select this option if the funeral establishment has received written approval from the Bureau to use a fiscal year (i.e. the funeral establishment's fiscal year is not the same as the calendar year) (16 CCR section [1269](#)).
- Assignment Report – Begin and End Date. Select this option if the funeral establishment's license is being assigned or transferred because of a change of ownership with a greater than 50% change in equitable interest (BPC section [7630](#) and 16 CCR sections [1213](#) and [1269](#)). Use the normal start of the accounting period and the last date of ownership. This form should be signed by the current owner or designee of record and submitted with the Application for Assignment of Funeral Establishment. The Application for Assignment of Funeral Establishment must be approved by the Bureau for the assignment or transfer to be effective.
- Final Report – Begin and End Date. Select this option if the funeral establishment is closing and stopping business operations (16 CCR section [1269](#)). Use the normal start of the accounting period and the last date the funeral establishment operated. The Bureau's licensing unit must receive all required closure documentation before the closure to be effective.

The funeral establishment's owner, partner, president, or vice president needs to sign the Declaration (BPC section [7746](#)).