

**RESOURCES****BURIAL SPACES**

**Description:** *Burial space items include, but are not limited to: conventional grave sites, crypts, vaults, mausoleums, caskets, urns, or other repositories customarily and traditionally used for the remains of deceased persons. Opening and closing the grave, headstones, and headstone engravings are also considered burial space items.*

**Policy:** *Generally, all pre-paid burial space items are included in the A/R's irrevocable pre-need funeral agreement (see page 300). However, certain items may have been purchased and paid for in full prior to the establishment of an irrevocable pre-need funeral agreement. These items remain outside of the agreement. Such items and any appreciation in their value are exempt.*

*Burial space items designated for an A/R's immediate family member are also exempt. An immediate family member includes the A/R's spouse, minor and adult children, stepchildren, brothers, sisters, parents, and the spouses of these persons. These persons need not be dependent on the A/R or living in the same household. Burial space items purchased for an immediate family member will not be in the A/R's irrevocable pre-need funeral agreement.*

*Generally, funeral agreements and contracts which purchase burial space items on installment, other than irrevocable pre-need funeral agreements, do not provide the A/R with a burial space until the contract is paid in full. Therefore, the amount paid cannot be exempt as a burial space. However, for SSI-related A/Rs, the equity may be applied toward a burial fund (see page 303.1).*

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