

## 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, *perpetual care of the gravesite*, 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).