

NH Burial and Cemetery Statutes

Find the full version of NH laws pertaining to cemeteries at the NH General Court webpage:
[Title XXVI, Chapter 289](#)

Nonprofit Required

Every public cemetery in NH must be organized as a nonprofit ([289:1](#))
Due to for-profit ownership restrictions, funeral directors in NH may not own or operate cemeteries. Funeral directors in NH may not own or operate cemeteries. They may not be compensated more than \$500 for sitting on nonprofit board of directors.

Town Cemeteries

Each municipality in NH must provide for burial of its own citizens ([289:2](#))

Required Distance from Water, Buildings, Highways

All burial grounds, both private and nonprofit, must follow setback rules ([289:3](#))

Private Family Burials

Related NH citizens may bury on home and private property ([289:3 II](#))
A right of way must be provided for access to cemeteries located on private land ([289:14](#))

Who Determines What is Allowed in Cemeteries

Elected officials from each town determine the rules that apply in public cemeteries, either as cemetery commission trustees or members of the selectboard. ([289:6](#), [289:7](#))

Obtaining a Burial Permit

A burial permit is required prior to burial, obtained from a town official upon successful filing of the death certificate. ([290:5](#))

Filing a Burial Permit

The completed burial permit must be returned to the Town clerk within 6 days after the burial ([290:6](#))

How to Become a Nonprofit Cemetery Corporation

Cemeteries must be organized as one of the following:

- Municipal
 - Municipalities manage town cemeteries
- Religious
 - Churches and ecclesiastic societies manage religious cemeteries
- Nonprofit Associations
 - Members of a nonprofit association manage cemeteries that cater to their own members only.

- Nonprofit Corporations
 - Nonprofit boards of directors manage public cemeteries. For anyone looking to open a cemetery for public use, a nonprofit corporation 501(c)13 (*cemetery*) is the IRS's designation of choice using Form 1024.

When filing for a public-serving, nonprofit corporation, this requires:

1. Forming a board of directors
 2. Writing bylaws and policies (*See samples below*)
 3. Obtaining an EIN at <https://www.irs.gov/businesses/small-businesses-self-employed/get-an-employer-identification-number>
 4. Filing a 1024 application online with the IRS for \$600 <https://www.irs.gov/forms-pubs/about-form-1024>
 5. Filing online for business status with NH Secretary of State for \$29 <https://quickstart.sos.nh.gov/online>
- Annual reports must be filed with the IRs and NH SOS

IRS Law Pertaining to 501c13s

Claiming Tax Deductions for Donations to Cemetery Nonprofit Corporations

According to the IRS, donors can deduct contributions they make to you if:

Contributions are made to or for the use of a cemetery whose funds are irrevocably dedicated to the care of the cemetery and all the other requirements of **IRC Section 170** are met (IRC: *Internal Revenue Code*).

Donor Deduction Conditions

Donors cannot deduct contributions or payments they make to you if contributions are for the perpetual care of a particular lot or crypt, or payment is part of the purchase price of a burial lot or crypt, even though irrevocably dedicated to the perpetual care of the cemetery under **IRC Section 170(c)(5)**.