STATE OF NEW HAMPSHIRE

PROBATE COURT

PROCEDURE BULLETIN 6

RELATIVE TO: Funeral Expenses

This procedure bulletin is prepared for informational purposes in processing case files. It is not intended to provide parties with legal advice.

RSA 554:19 details the priority of charges against the estate of every deceased person. "The necessary expenses of the funeral of the deceased" comprise the second priority charged against the estate.

RSA 554:25 provides that the "account of the administrator . . . shall contain an itemized account of every sum of money received and paid out by the administrator, with the date thereof and a statement of the source from which it was received or of the consideration for which it was paid." RSA 554:26 applies the accounting requirement to all estates, either testate or intestate, by providing that every "administrator and executor shall file in the probate office an annual account of administration." RSA 464-A:36 extends an accounting requirement to all guardianships and conservatorships by providing that "a guardian of the estate shall file an annual account." Said account "shall specify the amount and type of real and personal property received by the guardian and remaining in the guardian's control or invested by the guardian, the nature of such investment, and the guardian's receipts of money disbursed and expenditures."

Although the necessary expenses of the funeral of the deceased are recognized as a priority charge against the estate, there is no statutory requirement that any account include a copy of a fully paid funeral bill. Accordingly, no probate court should require a copy of a fully paid funeral bill as a prerequisite for acceptance of an account (estate administration, or guardianships and conservatorships reporting prepayment of funeral expenses) for filing with the court.

Nothing in this Bulletin precludes the statutory necessity for any administrator, executor, guardian, or conservator to account for all funeral expenses, either actual or prepaid.

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/s/ David D. King
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Administrative Judge of Probate Court

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