

INTESTACY

When a person dies without a will (otherwise known as “intestate”), his or her property is distributed to heirs at law according to the Massachusetts General Laws rather than the provisions of a will. The laws set forth a specific formula for distributing the property that must be followed in all circumstances. The law provides for the following distribution of assets when a person dies intestate:

- I. Payment of the expenses of administration, funeral, medical costs, debts, taxes occurs first:
- II. The intestate share of a surviving spouse (husband/wife) is as follows:
 - a. The entire estate (consisting of all the assets of the intestate) if:
 - i. No descendants (children or grandchildren) or parents of the deceased survive the person who passed away;
 - ii. All of the deceased person’s surviving descendants (children or grandchildren) are also descendants of the surviving spouse (children or grandchildren of the marriage) and there are no other kids of the surviving spouse from another marriage (step children).
 - b. If no other children of the deceased person survive the deceased, but the parent(s) of the deceased person is still living, the surviving spouse receives the first \$200,000.00 plus $\frac{3}{4}$ of the balance of the estate.
 - c. If all of the deceased person’s children or grandchildren are also children of the surviving husband or wife and the surviving spouse has one or more children or grandchildren from another marriage, the first \$100,000.00 goes to the living spouse plus $\frac{1}{2}$ balance of the remaining estate.
 - d. If one or more of the decedent’s surviving children/grandchildren are not children/grandchildren of the surviving spouse, the first \$100,000.00 goes to the living spouse plus $\frac{1}{2}$ of the remaining estate.
- III. If there is no surviving spouse:
 - a. Then the estate goes to the children/grandchildren per capita;
 - b. If there are no children/grandchildren, the estate goes to the deceased person’s parents;
 - c. If there are no children/grandchildren, and no parents living, the estate goes to the deceased person’s siblings (brothers/sisters) PER CAPITA;
 - d. If there are no children/grandchildren, parents and no siblings, then the estate goes to next of kin, PER CAPITA;
 - e. If no surviving relatives (at all), then the estate goes to the Commonwealth of Massachusetts.

DISCLAIMER

This document is provided for informational purposes only, and a full understanding of these documents requires an in person meeting with an attorney who can fully and completely cover these documents with you.

