

MASSACHUSETTS LAW OF DESCENT AND DISTRIBUTION
LAW OF INTESTATE SUCCESSION (G.L. c. 190 S 1)

This chart demonstrates how your estate is divided or distributed in the event that you die intestate, that is, without a will:

<u>IF YOU ARE SURVIVED BY:</u>	<u>YOUR ESTATE IS DISTRIBUTED:</u>
1. Spouse and child/ren	One half to spouse One half to children
2. Spouse, no children, but next of kin (including parents, siblings, niece, nephew, aunt, uncle, cousin, etc.)	Where the estate is less than \$200,000, all to spouse. If the estate is larger than \$200,000, the first \$200,000 plus one-half of everything in excess of \$200,000 to spouse. The remainder to next of kin in this order: Parent(s), siblings, nieces and nephews, grandparents, uncles and aunts, cousins.
3. Spouse, no child, no next of kin	All to spouse
4. No spouse, one or more children	All to children
5. No spouse, no child, but next of kin	All to next of kin, in the order described above in 2.
6. No spouse, no child, no next of kin	All "escheats" to the Commonwealth of Mass., that is, all is turned over to the State, because there are no heirs or beneficiaries.