

## **The Family Tree, who are your distributees?**

If you die without a will your assets are distributed according to the law of New York. The following examples will illustrate these rules of intestate descent in New York:

- If you are survived by your spouse and children, then your spouse will get \$50,000 plus one-half of the remainder; the rest of the estate will go to your children (or their children if your child died before you did).
- If you are survived by your spouse and no children, grandchildren, etc., then your spouse will take your entire estate.
- If you are survived by issue (children, grandchildren, etc.) but no spouse, then your issue will take your entire estate.
- If you are survived by one or both parents, but no spouse or issue, then your parents will take your entire estate.
- If you are survived by brother or sisters, or nieces and nephews from a pre-deceased brother or sister, but no spouse, issue, or parents, then these relatives will take your entire estate.
- If you are not survived by any closer relative than listed above, then your grandparents or their issue (aunts, uncles, first cousins) may take your entire estate. The rules get complex at this level and it is worth keeping in mind that if you do not have very close blood relatives, your estate may go to people who are relative strangers to you.