

**DISTRIBUTION OF ESTATE WITHOUT A WILL****UNDER THE:****NY ESTATES, POWERS AND TRUSTS LAW**

<b>Persons or Person Surviving</b>	<b>Distribution Share (Real and Personal Property)</b>
1. Husband or wife and no issue	Surviving Spouse takes all
2. Husband or wife and Children	\$50,000.00 and 1/2 of the residue to surviving spouse Balance to issue by representation
3. Children or their issue (no surviving spouse)	The whole to the children by representation
4. Both Parents (no issue or surviving spouse)	The whole to the surviving parent or parents
5. Brothers or sisters (no issue, surviving spouse or parent)	The whole to the brothers or sisters or to their issue by representation

<b>Person or Persons Surviving</b>	<b>Distributive Share (Real and Personal Property)</b>
6. Grandparents (no issue, surviving spouse, parent, brothers or sisters or their issue)	1/2 to surviving paternal grandparent or if none surviving to their issue, by representation and 1/2 to surviving maternal grandparent or if none surviving to their issue, by representation
7. Issue of grandparents (no issue, surviving spouse, parent, brothers or sisters or their issue, or grandparent)	The whole to the issue of the grandparents in the nearest degree of kinship to the decedent per capita (Uncles or Aunts, First Cousins, First Cousins Once Removed, etc.)
8. Great-grandparents (no issue, surviving spouse, parent, brothers, or sisters or their issue, grandparents or their issue)	The whole to the surviving great-grandparent or to the surviving great-grandparents in equal shares
9. Issue of great grandparents (no issue, surviving spouse, parent, brothers or sisters or their issue, grandparents or their issue, or great grandparents)	The whole to the issue of the great-grandparents in the nearest degree of kinship to the decedent per capita