

SPOUSE		DESCENDANT/CHILDREN OF			NEXT OF KIN			
Surviving Spouse	Decedent & Surviving Spouse	Decedent Only-Surviving Spouse's stepchild	Surviving Spouse Only-Decedent's stepchild	Parents	Parents' Descendants (Decedent's siblings, nieces, nephews)	Next of Kin	WHO TAKES? WHO IS AN HEIR?	
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2	YES	YES	NO	NO	DOESN'T MATTER	DOESN'T MATTER	DOESN'T MATTER	Spouse takes all. 2-102(1)(ii).
3	YES	NO	NO	DOESN'T MATTER	YES	DOESN'T MATTER	DOESN'T MATTER	Spouse takes 1 st \$200k and 3/4 of the rest of the estate. Rest to parent or parents equally. 2-102(2)
4	YES	YES	NO	YES	DOESN'T MATTER	DOESN'T MATTER	DOESN'T MATTER	Spouse takes 1 st \$100k and 1/2 of the rest of the estate. Rest to children (not decedent's stepchildren). 2-102(3)
5	YES	DOESN'T MATTER	YES	DOESN'T MATTER	DOESN'T MATTER	DOESN'T MATTER	DOESN'T MATTER	Spouse takes 1 st \$100k and 1/2 of the rest of the estate. Rest to children (not decedent's stepchildren). 2-102(4)
6	NO	YES	NO	DOESN'T MATTER	DOESN'T MATTER	DOESN'T MATTER	DOESN'T MATTER	Children take all equally per capita @ each generation (can include grandchildren). 2-103(1)
7	NO	NO	NO	DOESN'T MATTER	YES	DOESN'T MATTER	DOESN'T MATTER	Parent takes all or parents take all equally. 2-103(2)
8	NO	NO	NO	DOESN'T MATTER	NO	YES	NO	Parents' Descendants take all per capita @ each generation. 2-103(3)
9	NO	NO	NO	DOESN'T MATTER	NO	NO	YES	Next of Kin take in equal degrees. 2-103(4)
10	NO	NO	NO	DOESN'T MATTER	NO	NO	NO	Escheats to the Commonwealth but if a veteran. 2-105

Heirs may include the following:

If Decedent was married at the time of death, the **spouse** is an heir.
See §2-102; see also 2-802

AND

If Decedent had children, the **children** **MAY** be heirs.* Children include full and half-blood children and adopted children but **not** step-children. See 2-102; 2-103. See also 2-114(b).

If none, then:

Decedent's surviving parent(s) are the heirs.

If none, then:

Decedent's brothers and sisters are the heirs. *

If none, then:

Decedent's surviving grandparent(s) are the heirs.

If none, then:

Decedent's aunts and uncles are the heirs. *

If none, then:

Decedent's cousins are the heirs.*

If none, then:

Under certain circumstances, the decedent's birth children who were adopted away from decedent are the heirs. See 2-114(b)

If none, then:

Under certain circumstances, the Soldiers' Home in the Commonwealth or the Soldiers' Home in Holyoke or the Commonwealth are the heirs. See 2-105.