

**SURVIVING SPOUSE**

<u>Status of Spouse</u>	<u>Survivors</u>		<u>Surviving Spouse's Share</u>	<u>Descendants' Share</u>	<u>D's Parents' Share</u>
<b>Spouse Survives D, and:</b>					
	D not survived by descendants		All		
	D not survived by parents		All		
	All of D's Descendants are also Descendants of Surviving Spouse, AND Surviving Spouse has no other surviving Descendants		All		
	No Descendants, BUT parent survives		\$300,000* + 3/4 of balance	N/A	1/4 of balance over \$300,000*
	All Descendants are Descendants of Surviving Spouse, AND Surviving Spouse has Descendants who are not D's		\$250,000* + 1/2 of balance	1/2 of balance over \$250,000*, per capita at each generation	
	Any of D's Descendants are not Surviving Spouse's		\$150,000* + 1/2 of balance	1/2 of balance over \$150,000*, per capita at each generation	