



**NAVARRO ACEVEDO, PC**  
**JUAN PABLO “JP” NAVARRO**  
**CERTIFIED PUBLIC ACCOUNTANT & ATTORNEY AT LAW**  
CVA, MAFF, CFE, MBA, LL.M.  
(832) 440-0940 • (787) 502-7272 • [jnnavarro@nacpr.net](mailto:jnnavarro@nacpr.net) • [www.naclegal.com](http://www.naclegal.com)  
4225 Sienna Parkway • Suite 120 • Missouri City, TX 77459

**ESTATES, WILLS &  
PROBATE**

## **INTESTATE DISTRIBUTION FOR SINGLE PEOPLE WITHOUT DESCENDANTS**

About 55% of Americans do not have a will and, consequently, die intestate. State Law governs the manner in which estates are distributed for decedents who pass away without a will. As you might have heard, dying without a will and without executing a sound estate planning strategy or strategies, can trigger unwanted tax and legal consequences; nonetheless, when you pass away, and you will certainly do, State Law regulates who and how your estate will be distributed. In Texas, said rules are incorporated into Subtitle E of the Texas Estates Code. In this quick read article, you will find a summary of estate distribution rules when the decedent passes away while unmarried, without leaving a will and without descendants.

For a decedent who dies intestate, unmarried, and without descendants, but whose parents are still alive, the Law provides that each parent will inherit half of the estate. If one of the decedent's parents is dead, and the decedent had no siblings, then the entire estate passes to the parent that is still alive. However, if the decedent had siblings and only one parent is alive, then half the estate goes to the living parent and the other half to the siblings or descendants of siblings. If a decedent's parents are dead, then all of his or her estate would pass to the decedent's siblings and/or their descendants.

Despite the apparent completeness of the aforementioned rules, there may be instances in which an intestate decedent passes away unmarried, without descendants, without surviving parents and without siblings, nieces or nephews. In such cases, Section 201.001 (f) of the Texas Estates Code provides that the estate shall be divided in two moieties or halves. One moiety or half passes to the decedent's maternal kindred and the other to the paternal kindred. Kindred, as applied for Estate Code purposes would be equivalent to bloodline. The Law presumes that the grandparents of a decedent may have survived the decedent's parents. Thus, one moiety, or half, passes upwards to the paternal side and the other to the maternal. If both paternal grandparents are alive, then the paternal moiety is divided equally amongst them. Nonetheless, if one has passed, his or her half of the moiety passes to the first lineal ancestor or his or her descendants. The same applies to the maternal side.

These rules must not be analyzed lightly; the passing of someone without a will may trigger litigation amongst relatives as the rules may be fairly straightforward yet their application to specific fact patterns may certainly lead to headaches and controversies. Thus, you may want to consult an attorney to ascertain that the processes are performed according to the legal requirements and that your rights, and those of others, are adequately safeguarded. As such, feel free to contact JP Navarro, an attorney with a keen financial understanding, at [jnnavarro@nacpr.net](mailto:jnnavarro@nacpr.net) for a consultation.

The information contained in this document is provided for informational purposes only and must not be deemed as a substitute for tax, accounting, legal or financial advice from a professional. Access to the information contained in this document or received from Navarro Acevedo, PC or JP Navarro in the form of newsletters and other publications is not intended to create, and receipt does not create, an attorney-client nor an accountant or CPA-client relationship. Readers of this document must not act upon this information without receiving the advice and services of a professional. Any U.S. federal tax and/or any legal strategies contained in this document are not intended to be used for the purpose of avoiding penalties under U.S. federal tax law nor for the purposes of committing tax evasion or any kind of fraud. Note that, while we use reasonable efforts to furnish accurate and up-to-date information, we do not warrant that any information contained in this document is accurate, complete, reliable, current or error-free. Thus, we assume no liability or responsibility for any errors or omissions in the content of this document or such other materials or communications. If you have comments about this document, please e-mail JP Navarro at [jnnavarro@nacpr.net](mailto:jnnavarro@nacpr.net). Use of the information in this document is at your own risk. We and our suppliers disclaim all warranties. Neither we nor our suppliers shall be liable for any damages of any kind with the use of this information. Navarro Acevedo, PC is a professional corporation under the Laws of the State of Texas. It is not a licensed CPA firm nor an attorney. Mr. Juan Pablo Navarro-Acevedo, the corporation's principal and president, is the holder of the licenses.