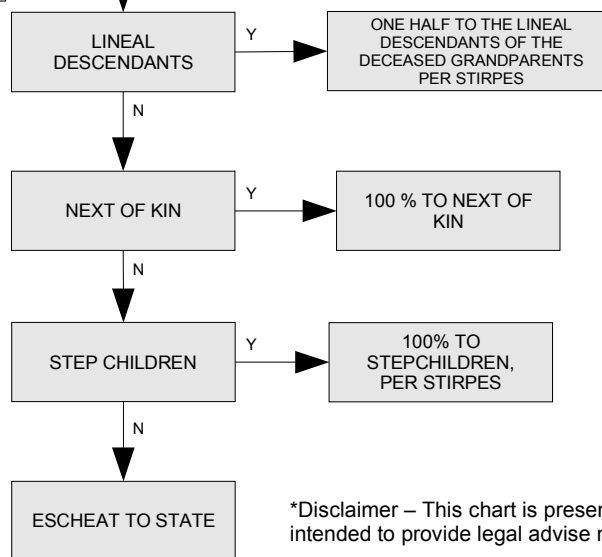


Definitions and General Comments

Per Stirpes is a method of determining the shares of the estate where each child, or branch, of the deceased receives an equal portion of the estate. As an example, if O dies having had 3 children, ABC and grandchildren A₁ and A₂, each of A,B, and C will receive 1/3 of the estate. If A should die before O, then her children, A₁ and A₂ will split A's portion and each will receive 1/6 of the estate. Note: Per §2105.12 and 13 of the Ohio Revised Code, if all of a given generation predeceased the intestate, then determination of shares for per stirpes distribution begins at the next generation.

Spousal Rights – Under §2106.01 of the Ohio Revised Code, a spouse may elect to take under the laws of intestate succession as opposed to what will be received under the will. §2106.01(C) limits the amount to 1/2 of the net estate unless two or more children or lineal descendants are surviving in which case the share shall not exceed 1/3 of the net estate.



*Disclaimer – This chart is presented for Information Purposes only, it is not intended to provide legal advice nor establish an attorney client relationship.

Please seek a qualified attorney for questions regarding your legal needs.