

If you die without a will, here's what happens to your assets

Province	Spouse only	Children only	Spouse + 1 child	Spouse + children
Alberta	All to spouse	All to children	First \$40,000 to spouse; balance split equally	First \$40,000 to spouse; 1/3 balance to spouse; 2/3 to children
British Columbia	All to spouse	All to children	First \$65,000 to spouse; balance split equally	First \$65,000 to spouse; 1/3 balance to spouse; 2/3 to children
Manitoba	All to spouse	All to children	All to spouse	All to spouse
New Brunswick	All to spouse	All to children	Marital property to spouse; balance split equally	Marital property to spouse; 1/3 balance to spouse; 2/3 to children
Newfoundland and Labrador	All to spouse	All to children	Split equally	1/3 to spouse; 2/3 to children
Northwest Territories	All to spouse	All to children	First \$50,000 to spouse; balance split equally	First \$50,000 to spouse; 1/3 balance to spouse; 2/3 to children
Nova Scotia	All to spouse	All to children	First \$50,000 to spouse; balance split equally	First \$50,000 to spouse; 1/3 balance to spouse; 2/3 to children
Ontario	All to spouse	All to children	First \$200,000 to spouse; balance split equally	First \$200,000 to spouse; 1/3 balance to spouse; 2/3 to children
Prince Edward Island	All to spouse	All to children	Split equally	1/3 to spouse; 2/3 to children
Quebec	All to spouse	All to children	1/3 to spouse; 2/3 to child	1/3 to spouse; 2/3 to children
Saskatchewan	All to spouse	All to children	First \$100,000 to spouse; balance split equally	1/3 to spouse; 2/3 to children
Yukon	All to spouse	All to children	Split equally	1/3 to spouse; 2/3 to children

The information provided is accurate to the best of our knowledge as of the date of publication; however, rules and interpretations may change. This information is general in nature, and is intended for educational purposes only. For specific situations you should consult the appropriate legal, accounting or tax expert.
Source: CCH Canadian Limited's Administration Guide (June 2002)