

Famous People Who Died Without Wills (“Intestate”)



Robert Burns

Even though band leader Guy Lombardo is credited with popularizing the song *Auld Lang Syne* to ring in New Year's Eve, you may not know that the song has now been popular in Scotland for over 200 years. Even more interesting, the song came from a poem written by the famous Scottish poet Robert Burns in 1788 when he was 29 years old. Mr. Burns started out as a tenant farmer but became famous through the publication of his poems and songs during the 1780s. His health started to fail and he died in 1796 at the age of 37. He was survived by his wife, Jean, and his five children (one of which was born outside of the marriage).

Unfortunately Robert Burns died without a Will and it was left to his widow, Jean, to administer his estate. In the Dumfries Commissary Court records a Court Order appointing and confirming his widow as executor when without a Will. Today, we would call this a Court Appointed Administrator. There were debts owing to Burns Estate and to collect them his widow needed the authority to act as his estate's representative. After the death of Robert Burns the legal records reflect a plan to raise money to support his family by publishing a four volume edition of his complete works. The court records also indicate that the estate paid a regular stipend to Robert Burns' mother. His daughter who had been born outside of the marriage seems to have only received from the estate one year of "room, board, and washing".

Salvatore Phillip "Sonny" Bono

Sonny Bono, songwriter, singer and politician initially rose to fame in the 1960s as the Sonny part of singing duo of Sonny & Cher. He died unexpectedly in a skiing accident in 1998. Mr. Bono had been married four times. Three of the marriages had produced children, all of whom survived him. Two of the children were adults and two were minors at the time of his death. Additionally, an out of wedlock adult son born during his marriage to Cher also filed as an heir-at-law. Since there was no Will, Mr. Bono never said how he wanted to provide for his children. Under California law where the Will was probated, all of these children were entitled to a portion of the estate even though he had a surviving spouse, Mary Bono. As an aside, this would also hold true under Texas law. Additionally, former spouse Cher also filed as a claimant against the estate. Sonny's widow, Mary, had to deal with all of this stress and confusion after she was appointed as the estate's court appointed administrator. Sadly he could have saved his loved ones a substantial amount of money, grief, stress and conflict had he just taken the time to draw up a Will or other type of estate plan.

Stieg Larsson

Mr. Larsson was the Swedish author who wrote the novel *The Girl with the Dragon Tattoo*; a recently popular movie. He died in 2004 shortly before he became a popular and financially successful writer. Mr. Larsson died without a Will and Swedish law dictated that Larsson's estate was to be divided between his father and his brother. Sadly, his lifelong partner of 32 years, Eva Gabrielsson, received nothing under Swedish law. As an aside, this would also be the case in Texas under our descent and distribution statutes.

Before Mr. Larsson's death, when the book sold to a Stockholm publisher, the couple was glad, though modest in their ambitions for the novel. Ms. Gabrielsson later stated that their plan was that the income from the first book would go to them and they would use it, depending on how much money the book earned, to pay off their debts and maybe purchase a small home.

Even though they had been together as a couple for over 32 years, Ms. Gabrielsson and Mr. Larsson had never married. Under Swedish inheritance law this meant that, because Mr. Larsson died intestate, Ms. Gabrielsson was entitled to nothing. The estate was duly divided between Stieg Larsson's father, Erland Larsson, and Stieg Larsson's remaining brother, Joakim Larsson. For Ms. Gabrielsson this was a traumatic and painful outcome. She has stated that it wasn't the money she cared about, nor was it the fact that the Larssons now owned half of her home. Her concern was for Stieg Larsson's work: his books. Who would make sure that, were his books sold in other countries, would the books be properly translated? Also, if the books (unlikely as that may have seemed at the time) were to be made into films, who would look after the rights, and make sure the plots and the characters remained as they had been written by Mr. Larsson?

Some months after Mr. Larsson's death, Ms. Gabrielsson received a large envelope with documents inside. This was sent by the tax authorities and informing her that the estate had been divided between Erland and Joakim Larsson. That was when she understood that the family narrative was that if Mr. Larsson had wanted Ms. Gabrielsson to inherit anything, he would have written an appropriate Will. Further, the family's story included the position that Erland and Joakim were closer to Stieg Larsson than anyone else even though he and she had been together for 32 years and Stieg Larsson saw his relatives hardly at all. Later on, as part of a settlement involving conflicts over the estate, Ms. Gabrielsson did receive title to the home but nothing else.

Pablo Picasso

Pablo Picasso was one of the most recognized 20th century artists. During his career, he co-created such styles as Cubism and Surrealism and was one of the most innovative, influential, and prolific artists of all time. Picasso was recognized as the world's most prolific painter by the Guinness Book of World Records. During his 78 years career he produced an estimated 13,500 paintings or designs, 100,000 prints or engravings, 34,000 book illustrations and 300 sculptures or ceramics, making a total of 147,800 works of art.

He was born in 1881, in Malaga, Spain as the first child of Jose Ruiz y Blasco and Maria Picasso y Lopez. Picasso's father was an artist and professor of art at the School of Fine Arts, and also a curator of an art museum in Malaga, Spain. Picasso began studying art under his father and continued his training at the Academy of Arts in Madrid for a year. He went to Paris in 1901 where he found the environment that allowed him to create and experiment. Pablo Picasso lived a bohemian lifestyle all through his adult life until his death - while entertaining his guests at a dinner party in the spring of 1973 at the age of 91 in his home in the southeast of France. Picasso's estate consisted of a fortune in assets that included artwork, five homes, cash, gold and marketable investments. Because he left no Will, it took over 6 years to settle his estate at a cost of \$30 million. His assets were eventually divided among six heirs. These included: (i) his widow, Jacqueline Roque; (ii) a son, Paulo Picasso (died in 1975 at the age of 56) born to his wife, Olga; (iii) a daughter, Maya, born outside of marriage; (iv) another daughter, Paloma, also born outside of marriage; (v) a son, Claude, also born outside of marriage; and, (vi) the children of Paulo - Marina, Bernard, and Pablito who also died in 1973. As late as 1999, the family was still in conflict over the assets, specifically the merchandising rights to Pablo Picasso's name.

I find it interesting that Picasso was a Communist but at his death in 1973 he was recognized as the world's wealthiest artist, with an estate estimated at the time to be between \$100 million and \$260 million.

Steve McNair

NFL player Steve McNair was a successful quarterback with the Tennessee Titans when he was shot multiple times and killed in 2009 at the age of 36 by his alleged girlfriend, age 20, Sahel Kazemi, in a murder-suicide. One of the reasons Mr. McNair's death was so shocking at the time is that he seemed to success happy man who had professional recognition, lived comfortably and had a good home life. The circumstances of his death were simply surprising because no one, not even his wife, seemed to know about his life outside of home and work. Also surprising was that someone with a \$20 million estate, a wife, 4 children (2 with his wife and 2 born outside of marriage before he married Mechelle McNair) along with dependent family members died intestate without a Will.

His widow, Mechelle McNair had to ask the Tennessee probate court to release some money frozen in the estate, which had been frozen pending a payment of almost \$4 million in federal and state estate taxes.

Not doing any estate planning not only causes an estate to incur more expenses for probate, often it also takes some decisions out of the hands of surviving parents. In most cases, surviving children have unrestricted access to their portion of an estate when they are 18 or 21. I remember what I was like at these ages and it is not a good idea.

Abraham Lincoln

Our nation's 16th President had the distinction of being the first president to be assassinated and the first president to die intestate even though he was a lawyer and should have known better. His estate at the time of his death in 1865 was worth approximately \$85,000.

As an aside, the items in his pockets the night of the assassination were: a pocketknife, a linen handkerchief, a sleeve button, a fancy watch fob, two pairs of spectacles, a lens polisher, a tiny pencil, and a brown leather wallet (one section was engraved "U.S. Currency" and another section was engraved "Notes"). President Lincoln's wallet contained a Confederate five dollar bill, and nine old newspaper clippings. Included among these clippings were two articles of praise and five articles dealt with the issues that were on Lincoln's mind during his final months of life. These items are now in the Library of Congress in Washington, D.C.

IMPORTANT: This publication is designed to provide general information about planning ideas and strategies. Always consult with your legal, tax, investment, and insurance advisors about your unique circumstances before changing or implementing any financial, tax, or estate planning strategy.

Pursuant to IRS Regulations, you are informed that any tax advice contained in this communication (including any enclosures or attachments) is not intended or written to be used and cannot be used by any person or entity for the purposes of (i) avoiding tax related penalties imposed by any government tax authority or agency, or (ii) promoting, marketing or recommending to you or another party any transaction or matter addressed herein, and (iii) you are advised to consult with an independent tax advisor your particular tax circumstances.