



# 6<sup>th</sup> Annual Trust Decanting State Rankings Chart

*For you. For them. For generations to come.*

Rank	State	Has Decanting Statute? 50%*	Can Decant Trust with Ascertained Standard? 7.5%*	Notice to Beneficiaries Required? 7.5%*	Can Decant Trust with Ascertainable Standard into Discretionary Trust? 7.5%*	Can Remove Mandatory Income Interest? 5%*	Allow Power of Appointment in 2nd Trust to Bene fbo Non-Bene? 2.5%*	Can Accelerate Remainder Bene's Interest? 5%*	Dynasty Trust State Ranking <sup>1</sup> 7.5%*	Domestic Asset Protection Trust State Ranking <sup>2</sup> 2.5%*	Total Score
1	SD	§55-2-15	Yes	No	Yes	Yes	Yes	Yes	Ranked #1	Ranked #2	99.5
<b>2</b>	<b>NV</b>	<b>§163.556</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Ranked #2</b>	<b>Ranked #1</b>	<b>99</b>
3	TN	§35-15-816(b)(27)	Yes	No	Yes	No	Yes	Silent	Ranked #3	Ranked #4 (tie)	87.5
4 (tie)	NH	§564-B:4-418	Yes	No, except charitable trusts	Yes	No	Yes	Silent	Ranked #10 (tie)	Ranked #9	83.5
4 (tie)	DE	12, §3528	Yes	No	No	Yes	Yes	No	Ranked #8	Ranked #6	83.5
6	OH	§5808.18	Yes	Yes	No	Yes	Yes	No	Ranked #7	Ranked #3	77.5
7	MO	§456.4-419	Yes	Yes, only to beneficiaries of second trust	No	Yes	Silent	Yes	Ranked #10 (tie)	Ranked #4	77
8 (tie)	AK	§13.36.157-159; §13.36.215	Yes	Yes	No	No	Yes	No	Ranked #4	Ranked #7	72.5
8 (tie)	IL	760 ILCS 5/16.4	Yes	Yes	No	No	Yes	Silent	Ranked #9	Not allowed	72.5
10 (tie)	IN	§30-4-3-36	Yes	Yes, only to beneficiaries of second trust	Yes	No	Silent	Silent	Unranked	Not allowed	70
10 (tie)	SC	§62-7-816A	Yes	Yes	No	Yes	Yes	No	Unranked	Not allowed	70
10 (tie)	TX	§§112.071 to 112.087	Yes	Yes	No	No	Yes	Yes	Unranked	Not allowed	70
13	WY	§4-10-816(a)(xxviii)	Yes	No	Yes	Silent	Silent	Silent	Ranked #5	Ranked #10	69
14	RI	§18-4-31	Yes	Yes	Silent	No	Silent	No	Ranked #6	Ranked #8	66.5
15	FL	§736.04117	Yes	Yes	No	No	Silent	Silent	Ranked #12	Not allowed	66
16 (tie)	AL	HB 163	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
16 (tie)	CA	SB 909	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65

\*Weighting



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Rank	State	Has Decanting Statute? 60%*	Can Decant Trust with Ascertained Standard? 7.5%*	Notice to Beneficiaries Required? 7.5%*	Can Decant Trust with Ascertainable Standard into Discretionary Trust? 7.5%*	Can Remove Mandatory Income Interest? 2.5%*	Allow Power of Appointment in 2nd Trust to Bene fbo Non-Bene? 2.5%*	Can Accelerate Remainder Bene's Interest? 2.5%*	Dynasty Trust State Ranking <sup>1</sup> 7.5%*	Domestic Asset Protection Trust State Ranking <sup>2</sup> 2.5%*	Total Score
<b>16 (tie)</b>	CO	§15-16-901-930	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
<b>16 (tie)</b>	GA	HB 121	Yes	Yes	Yes	Silent	Yes	No	Unranked	Not allowed	65
<b>16 (tie)</b>	KY	§386.175	Yes	No	Silent	No	Yes	No	Unranked	Not allowed	65
<b>16 (tie)</b>	NM	§46-12-101-129	Yes	No	Yes	No	Yes	No	Unranked	Not allowed	65
<b>16 (tie)</b>	NC	§36C-8-816.1	Yes	No	No	No	Yes	No	Unranked	Not allowed	65
<b>16 (tie)</b>	VA	§64.2-779.1-.25	Yes	No	No	No	Yes	No	Unranked	Ranked #NR	65
<b>16 (tie)</b>	WA	§11.107	Yes	No	No	No	Yes	No	Unranked	Not allowed	65
<b>25</b>	MI	§700.7820a / §556.115a	No	No	No	No	Yes	Silent	Unranked	Ranked #12	63

Disclosures:

Source: Steve Oshins, Law Offices of Oshins & Associates<sup>3</sup>

As of January 2019

<sup>1</sup>The Dynasty Trust State Ranking column is based on the 5<sup>th</sup> Annual Dynasty Trust State Rankings Chart created in October 2016.

<sup>2</sup>The Domestic Asset Protection Trust State Ranking column is based on the 7<sup>th</sup> Annual Domestic Asset Protection Trust State Rankings Chart created in July 2016

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This Trust Decanting State Rankings Chart created in January 2019. Original Trust Decanting State Rankings Chart created in January 2014.

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