

4th Annual Trust Decanting State Rankings Chart

| Rank | State | Has Decanting Statute? (60% weight) | Can Decant Trust with Ascertain. Standard? (7.5% weight) | Notice to Beneficiaries Required? (7.5% weight) | Can Decant Trust with Ascertainable Standard into Discretionary Trust? (7.5% weight) | Can Remove Mandatory Income Interest? (2.5% weight) | Allow Power of Appointment in Second Trust to Bene fbo Non-Bene? (2.5% weight) | Can Accelerate Remainder Bene's Interest? (2.5% weight) | Dynasty Trust State Ranking (7.5% weight) | Domestic Asset Protection Trust State Ranking (2.5% weight) | Total Score |
|----------|-------|--|--|---|--|---|--|---|---|---|-------------|
| 1 | SD | §55.2.15-21 | Yes | No | Yes | Yes | Yes | Yes | Ranked #1 | Ranked #2 | 99.5 |
| 2 | NV | §163.556; SB 484, Sec. 57 | Yes | No | Yes | Yes | Yes | Yes | Ranked #2 | Ranked #1 | 99 |
| 3 | TN | §35-15-816(b)(27) | Yes | No | Yes | No | Yes | Silent | Ranked #3 | Ranked #3 | 93 |
| 4 | NH | §564-B:4-418 | Yes | No, except charitable trusts | Yes | No | Yes | Silent | Ranked #7 (tie) | Ranked #10 | 91 |
| 5 | DE | 12, §3528 | Yes | No | No | Yes | Yes | No | Ranked #7 (tie) | Ranked #5 (tie) | 87 |
| 6 | OH | §5808.18 | Yes | Yes | No | Yes | Yes | No | Ranked #6 | Ranked #4 | 80 |
| 7 (tie) | AK | §13.36.157-159; §13.36.215 | Yes | Yes | No, except after first trust would have ended | No | Yes | No | Ranked #4 | Ranked #7 | 77.5 |
| 7 (tie) | IL | 760 ILCS 5/16.4 | Yes | Yes | No | No | Yes | Silent | Ranked #9 | Not allowed | 77.5 |
| 9 | IN | §30-4-3-36 | Yes | Yes | Yes | No | Silent | Silent | Unranked | Not allowed | 75 |
| 10 (tie) | MO | §456.4-419 | Yes | Yes, only to beneficiaries of second trust | No | Yes | Silent | Yes | Unranked | Ranked #5 (tie) | 74.5 |
| 10 (tie) | WY | §4-10-816(a)(xxviii) | Yes | No | Yes | Silent | Silent | Silent | Ranked #5 | Ranked #8 | 74.5 |
| 12 (tie) | SC | §62-7-816A | Yes | Yes | No | Yes | Yes | No | Unranked | Not allowed | 72.5 |
| 12 (tie) | TX | §§112.071 to 112.087 | Yes | Yes | No | No | Yes | Yes | Unranked | Not allowed | 72.5 |
| 14 | VA | §64.2-778.1 | Yes | Yes | No, except if court approval | No | Yes | No | Unranked | Ranked #13 | 70.5 |
| 15 (tie) | CO | §15-16-901 | Yes | Yes | No | No | Yes | No | Unranked | Not allowed | 70 |
| 15 (tie) | KY | §386.175 | Yes | Yes | No | No | Yes | No | Unranked | Not allowed | 70 |
| 15 (tie) | NM | HB 280 | Yes | Yes | No | No | Yes | No | Unranked | Not allowed | 70 |
| 15 (tie) | NC | §36C-8-816.1 | Yes | Yes | No | No | Yes | No | Unranked | Not allowed | 70 |
| 19 | RI | §18-4-31 | Yes | Yes | Silent | No | Silent | No | Unranked | Ranked #9 | 68.5 |
| 20 (tie) | AZ | §14-10819 | Yes | No | Yes | No | Silent | Silent | Unranked | Not allowed | 67.5 |
| 20 (tie) | MI | §700.7820a / §556.115a | No | Yes | No | No | Yes | Silent | Unranked | Not allowed | 67.5 |
| 20 (tie) | MN | §502.851 | Yes | Yes | No, except after first trust would have ended | No | No | No | Unranked | Not allowed | 67.5 |
| 20 (tie) | NY | §10-6.6 | Yes | Yes | No | No | Yes | No | Unranked | Not allowed | 67.5 |
| 20 (tie) | WI | §701.0418 | Yes | Yes | No | No | Silent | No | Unranked | Not allowed | 67.5 |
| 25 | FL | §736.04117 | No | Yes | No | No | Silent | Silent | Ranked #10 | Not allowed | 63.5 |

*The Dynasty Trust State Ranking column is based on the 5th Annual Dynasty Trust State Rankings Chart created in October 2016 and the Domestic Asset Protection State Rankings Chart is based on the 7th Annual Domestic Asset Protection State Rankings Chart, both at <http://www.oshins.com/state-rankings-charts>.

*This Trust Decanting State Rankings Chart created in January 2017. Original Trust Decanting State Rankings Chart created in January 2014.

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Steve Oshins is a member of the Law Offices of Oshins & Associates, LLC in Las Vegas, Nevada. He is rated AV by the *Martindale-Hubbell Law Directory* and is listed in *The Best Lawyers in America*®. He was inducted into the NAEPC Estate Planning Hall of Fame® in 2011 and has been named one of the 24 "Elite Estate Planning Attorneys" by *The Trust Advisor* and one of the Top 100 Attorneys in *Worth*. He can be reached at 702-341-6000, ext. 2 or soshins@oshins.com. His law firm's website is www.oshins.com.