

2nd Annual Trust Decanting State Rankings Chart (updated)

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	Yes	Yes	No	Yes	Yes	Yes	Yes	Ranked #1	Ranked #2	99.5
2	NV	Yes	Yes	No	Yes	No	Yes	Silent	Ranked #2	Ranked #1	94.5
3	TN	Yes	Yes	No	Yes	No	Yes	Silent	Ranked #4	Ranked #3 (tie)	93.5
4	NH	Yes	Yes	No, except charitable trusts	Yes	No	Yes	Silent	Ranked #8	Ranked #9	90.5
5	DE	Yes	Yes	No	No	Yes	Yes	No	Ranked #7	Ranked #7	86
6	OH	Yes	Yes	Yes	No	Yes	Yes	No	Ranked #6	Ranked #3 (tie)	79.5
7	AK	Yes	Yes	Yes	No, except after the first trust would have ended	No	Yes	No	Ranked #3	Ranked #5	78.5
8 (tie)	AZ	Yes (short provisions)	Yes	No	Yes	No	Silent	Silent	Unranked	Not allowed	77.5
8 (tie)	VA	Yes	Yes	Yes	No, except if court approval	No	Yes	No	Unranked	Ranked #13	77.5
10	IL	Yes	Yes	Yes	No	No	Yes	Silent	Ranked #9	Not allowed	76.5
11 (tie)	MO	Yes	Yes	Yes, only to beneficiaries of second trust	No	Yes	Silent	Yes	Unranked	Ranked #8	76
11 (tie)	WY	Yes (very short provisions)	Silent	No	Yes	Silent	Silent	Silent	Ranked #5	Ranked #6	76
13	IN	Yes	Yes	Yes	Yes	No	Silent	Silent	Unranked	Not allowed	75
14	SC	Yes	Yes	Yes	No	Yes	Yes	No	Unranked	Not allowed	72.5
15 (tie)	KY	Yes	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	70
15 (tie)	MI	Yes	No	Yes	No	No	Yes	Silent	Unranked	Not allowed	70
15 (tie)	NC	Yes	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	70
15 (tie)	TX	Yes	Yes	Yes	No	No	Yes	Silent	Unranked	Not allowed	70
19 (tie)	FL	Yes	No	Yes	No	No	Silent	Silent	Ranked #10	Not allowed	69
19 (tie)	RI	Yes	Yes	Yes	Silent	No	Silent	No	Unranked	Ranked #11	69
21	NY	Yes	Yes	Yes	No	No	No	No	Unranked	Not allowed	67.5
22	WI	Yes	Yes	Yes	No	No	Silent	No	Unranked	Not allowed	67.5

*The Dynasty Trust State Ranking column is based on the 3rd Annual Dynasty Trust State Rankings Chart created in October 2014 at

http://www.oshins.com/images/Dynasty_Trust_Rankings.pdf.

*The Domestic Asset Protection Trust State Ranking column is based on the 5th Annual Domestic Asset Protection Trust State Rankings Chart (updated) created in July 2014 at http://www.oshins.com/images/DAPT_Rankings.pdf.

*This Trust Decanting State Rankings Chart created in January 2015 and updated in February 2014. Original Trust Decanting State Rankings Chart created in January 2014.

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