

8th Annual Trust Decanting State Rankings Chart – Page 1 of 2

Rank	State	Has Decanting Statute? (50% 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? (5% weight)	Allow Power of Appointment in Second Trust to Non-Bene? (2.5% weight)	Can Accelerate Remainder Bene's Interest? (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	Yes	No	Yes	Yes	Yes	Yes	Ranked #1	Ranked #2	99.5
2	NV	§163.556	Yes	No	Yes	Yes	Yes	Yes	Ranked #2	Ranked #1	99
3	DE	12. §3528	Yes	No	No	Yes	Yes	Yes	Ranked #7 (tie)	Ranked #6 (tie)	88.5
4	TN	§35-15-816(b)(27)	Yes	No	Yes	No	Yes	Silent	Ranked #3	Ranked #6 (tie)	87.5
5	NH	§564-B:4-418	Yes	No, except charitable trusts	Yes	No	Yes	Silent	Ranked #10	Ranked #11	83
6 (tie)	IA	§633A.4215	Yes	No	No	Yes	Yes	Yes	Unranked	Not allowed	77.5
6 (tie)	OH	§5808.18	Yes	Yes	No	Yes	Yes	No	Ranked #7 (tie)	Ranked #3	77.5
8	MO	§456.4-419	Yes	Yes, only to beneficiaries of second trust	No	Yes	Silent	Yes	Ranked #9	Ranked #4	77
9 (tie)	AK	§13.36.157-159; §13.36.215	Yes	Yes	No	No	Yes	No	Ranked #4	Ranked #8	72.5
9 (tie)	IL	760 ILCS 3/Art. 12	Yes	Yes	No	No	Yes	No	Ranked #11	Not allowed	72.5
11	IN	§30-4-3-36	Yes	Yes	Yes	No	Silent	Silent	Unranked	Ranked #10	71
12 (tie)	SC	§62-7-816A	Yes	Yes	No	Yes	Yes	No	Unranked	Not allowed	70
12 (tie)	TX	§§112.071 to 112.087	Yes	Yes	No	No	Yes	Yes	Unranked	Not allowed	70
14	WY	§4-10-816(a)(xxviii)	Yes	No	Yes	Silent	Silent	Silent	Ranked #5 (tie)	Ranked #12	69
15	RI	§18-4-31	Yes	Yes	Silent	No	Silent	No	Ranked #5 (tie)	Ranked #9	66.5
16	FL	§736.04117	Yes	Yes	No	No	Silent	Silent	Ranked #12	Not allowed	66
17 (tie)	AL	§19-3D	Yes	Yes	No	No	Yes	No	Unranked	Not Allowed	65

WARNING: THIS 8TH ANNUAL TRUST DECANTING STATE RANKINGS CHART IS MERELY A GUIDE. THE USER MUST BE SURE TO ACCESS THE ACTUAL DECANTING STATUTE AND READ THE TRUST PROVISIONS RATHER THAN SIMPLY RELYING ON THIS CHART.

*The Dynasty Trust State Ranking column is based on the 9th Annual Dynasty Trust State Rankings Chart and the Domestic Asset Protection State Rankings Chart is based on the 11th Annual Domestic Asset Protection State Rankings Chart, both at <http://www.oshins.com/state-rankings-charts>.

*This Trust Decanting State Rankings Chart created in April 2021. Original Trust Decanting State Rankings Chart created in January 2014.

Copyright © 2014-2021 by Steve Oshins - soshins@oshins.com / www.oshins.com / (702) 341-6000, ext. 2. All rights reserved.

Steve Oshins is a member of the Law Offices of Oshins & Associates, LLC in Las Vegas, Nevada. He was inducted into the NAEPC Estate Planning Hall of Fame® in 2011. He was named one of the 24 "Elite Estate Planning Attorneys" and the "Top Estate Planning Attorney of 2018" by *The Wealth Advisor* and one of the Top 100 Attorneys in *Worth*. He is listed in *The Best Lawyers in America*® which also named him Las Vegas Trusts and Estates/Tax Law Lawyer of the Year in 2012, 2015, 2016, 2018 and 2020. He can be reached at 702-341-6000, ext. 2 or soshins@oshins.com. His law firm's website is www.oshins.com.

8th Annual Trust Decanting State Rankings Chart – Page 2 of 2

Rank	State	Has Decanting Statute? (50% 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? (5% weight)	Allow Power of Appointment in Second Trust to Non-Bene? (2.5% weight)	Can Accelerate Remainder Bene's Interest? (5% weight)	Dynasty Trust State Ranking (7.5% weight)	Domestic Asset Protection Trust State Ranking (2.5% weight)	Total Score
17 (tie)	CA	§19502	Yes	Yes	No	No	Yes	No	Unranked	Not Allowed	65
17 (tie)	CO	§15-16-901-930	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
17 (tie)	GA	§53-12-62	Yes	Yes	Yes	Silent	Yes	No	Unranked	Not Allowed	65
17 (tie)	KY	§386.175	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
17 (tie)	NM	§46-12-101-129	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
17 (tie)	NE	§30-4501-4529	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
17 (tie)	NC	§36C-8B	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
17 (tie)	VA	§64.2-779.1-.25	Yes	Yes	No	No	Yes	No	Unranked	Ranked #NR	65
17 (tie)	WA	§11.107	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
17 (tie)	WV	§44D-8B-15	Yes	Yes	No	No	Yes	No	Unranked	Ranked #NR	65
28	MI	§700.7820a / §556.115a	No	Yes	No	No	Yes	Silent	Unranked	Ranked #13	63
29 (tie)	AZ	§14-10819	Yes	No	Yes	No	Silent	Silent	Unranked	Not allowed	62.5
29 (tie)	MN	§502.851	Yes	Yes	No	No	No	No	Unranked	Not allowed	62.5
29 (tie)	NY	§10-6.6	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	62.5
29 (tie)	WI	§701.0418	Yes	Yes	No	No	Silent	No	Unranked	Not allowed	62.5

WARNING: THIS 8TH ANNUAL TRUST DECANTING STATE RANKINGS CHART IS MERELY A GUIDE. THE USER MUST BE SURE TO ACCESS THE ACTUAL DECANTING STATUTE AND READ THE TRUST PROVISIONS RATHER THAN SIMPLY RELYING ON THIS CHART.

*The Dynasty Trust State Ranking column is based on the 9th Annual Dynasty Trust State Rankings Chart and the Domestic Asset Protection State Rankings Chart is based on the 11th Annual Domestic Asset Protection State Rankings Chart, both at <http://www.oshins.com/state-rankings-charts>.

*This Trust Decanting State Rankings Chart created in April 2021. Original Trust Decanting State Rankings Chart created in January 2014.

Copyright © 2014-2021 by Steve Oshins - soshins@oshins.com / www.oshins.com / (702) 341-6000, ext. 2. All rights reserved.

Steve Oshins is a member of the Law Offices of Oshins & Associates, LLC in Las Vegas, Nevada. He was inducted into the NAEPC Estate Planning Hall of Fame® in 2011. He was named one of the 24 "Elite Estate Planning Attorneys" and the "Top Estate Planning Attorney of 2018" by *The Wealth Advisor* and one of the Top 100 Attorneys in *Worth*. He is listed in *The Best Lawyers in America*® which also named him Las Vegas Trusts and Estates/Tax Law Lawyer of the Year in 2012, 2015, 2016, 2018 and 2020. He can be reached at 702-341-6000, ext. 2 or soshins@oshins.com. His law firm's website is www.oshins.com.