<table>
<thead>
<tr>
<th>State (alphabetical)</th>
<th>Taxing Statute</th>
<th>Under What Conditions does the State Tax a Non-Grantor Trust?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Alabama</strong></td>
<td>AL Code §46-18-33</td>
<td>If the trust is set up by the Will of an AL resident or settlor was an AL resident at time trust became irrevocable, and an AL resident is a beneficiary or trustee for more than seven months during the tax year</td>
</tr>
<tr>
<td><strong>Alaska</strong></td>
<td><em><strong>No tax</strong></em></td>
<td><em><strong>No tax</strong></em></td>
</tr>
<tr>
<td><strong>Arizona</strong></td>
<td>Ariz. Rev. Stat. §42-1301</td>
<td>If there is at least one AZ trustee</td>
</tr>
<tr>
<td><strong>Arkansas</strong></td>
<td>Ark. Code Ann. §§22-31-201(4)</td>
<td>If the trust is set up by the Will of an AR resident or settlor was an AR resident, and there is an AR trustee</td>
</tr>
<tr>
<td><strong>California</strong></td>
<td>Cal. Rev. &amp; Tax. Code §17747</td>
<td>If the trust has either a CA trustee or a CA non-contingent beneficiary, tax apportioned based on CA vs. non-CA trustees and beneficiaries</td>
</tr>
<tr>
<td><strong>Colorado</strong></td>
<td>Colo. Rev. Stat. §59-22-103(10)</td>
<td>If the trust is administered in CO</td>
</tr>
<tr>
<td><strong>Connecticut</strong></td>
<td>Conn. Gen. Stat. §§12-72(1)(A), (C), (D), (E), (F), (G), (H), (I), (J)</td>
<td>If the trust is set up by the Will of a CT resident or settlor was a CT resident at time property transferred to an irrevocable trust or at the time property transferred to revocable trust that later became irrevocable --- other than for Will transfer, tax is modified fractionally to the extent there are nonresident non-contingent beneficiaries</td>
</tr>
<tr>
<td><strong>Delaware</strong></td>
<td>Del. Code Ann. §290.01</td>
<td>If the trust is set up by the Will of a DE resident, or settlor of trust was a DE resident, or the majority of the trustees are DE trust for more than ½ the year; in all of such cases only if there is a DE beneficiary</td>
</tr>
<tr>
<td><strong>Florida</strong></td>
<td><em><strong>No tax</strong></em></td>
<td><em><strong>No tax</strong></em></td>
</tr>
<tr>
<td><strong>Georgia</strong></td>
<td>O.C.G.A. §148-7-22</td>
<td>If there is trust property located in GA if the trustee is “managing funds for the benefit of a resident of” GA</td>
</tr>
<tr>
<td><strong>Hawaii</strong></td>
<td>Haw. Rev. Stat. §37-235.1, Form N-40</td>
<td>If there is a HI trustee or if the trust is administered in HI, but only if there’s a Hawaii beneficiary</td>
</tr>
<tr>
<td><strong>Idaho</strong></td>
<td>Idaho Rev. and Tax. §48-7B-2</td>
<td>If there are three or more of: (1) Grantor is ID resident; (2) Trust governed by ID law; (3) Trust has real or tangible personal property located in ID; (4) Trust has ID trustee; and/or (5) Administration of trust in ID</td>
</tr>
<tr>
<td><strong>Illinois</strong></td>
<td>IL Rev. Stat. §57/10B(1)(A)(C)(D)</td>
<td>If the trust is set up by the Will of an IL resident or settlor was an IL resident at time trust became irrevocable</td>
</tr>
<tr>
<td><strong>Indiana</strong></td>
<td>Ind. Admin. Code §34.45, r. 11-1.1.17</td>
<td>If the trust is administered in IN</td>
</tr>
<tr>
<td><strong>Iowa</strong></td>
<td>Iowa Admin. Code §780-80.31(12)</td>
<td>Depends on “relevant facts of each case” --- Relevant facts include existence of trustees, location of administration, location of evidence of intangible assets of the trust, etc. --- Must read rules carefully</td>
</tr>
<tr>
<td><strong>Kansas</strong></td>
<td>Kan. Stat. Ann. §77-303, 1096(4)</td>
<td>If the trust is administered in KS</td>
</tr>
<tr>
<td><strong>Kentucky</strong></td>
<td>Ky. Rev. Stat. Ann. §386B.1-060</td>
<td>If the principal place of administration of the trust is in KY</td>
</tr>
<tr>
<td><strong>Louisiana</strong></td>
<td>LA Rev. Stat. Ann. §40B-141, 294-1</td>
<td>If the trust is set up by the Will of a LA resident; or an inter vivos trust set up by resident of any jurisdiction if trust instrument provides that the trust shall be governed by LA law, or if silent then taxed if administered in LA</td>
</tr>
<tr>
<td><strong>Maine</strong></td>
<td>Me. Rev. Stat. Ann. §36A, §11-1.1.17</td>
<td>If the trust is set up by the Will of a ME resident or settlor was a ME resident</td>
</tr>
<tr>
<td><strong>Maryland</strong></td>
<td>Md. Code Ann. §§28-51-303, 1096(4)</td>
<td>If the trust is set up by the Will of a MD resident or settlor “is a current resident of” MD or the trust is principally administered in MD --- Also note the 1.25% to 3.20% county tax</td>
</tr>
<tr>
<td><strong>Massachusetts</strong></td>
<td>Mass. Rev. Code §6.80, §62A.01(x), Form 2</td>
<td>If the trust is set up by the Will of a MA resident and there is MA beneficiary; or if settlor was a MA resident at time of creation of inter vivos trust or at any time during year in which income is computed or who died as MA resident and there is MA beneficiary, but only if MA trustee --- Also note the 12.00% tax for short-term capital gains and gains for sales of collectibles</td>
</tr>
<tr>
<td><strong>Michigan</strong></td>
<td>Mich. Comp. Laws §200.181(3), Farm Mil. §201</td>
<td>If the trust is set up by the Will of a MI resident; or settlor was a MI resident at time trust became irrevocable, unless no MI trustee, no MI assets and no MI beneficiary</td>
</tr>
<tr>
<td><strong>Minnesota</strong></td>
<td>Minn. Stat. §259A.01, Subd. 7b</td>
<td>If the trust is set up by the Will of a MN resident that died post-12/31/1995 or trust that became irrevocable post-12/31/1995; or for pre-1/1/1996 irrevocable trusts if the majority of discretionary investment distribution decisions are made in MN or the books or records located in MN</td>
</tr>
<tr>
<td><strong>Mississippi</strong></td>
<td>Miss. Code Ann. §§27-7-5(1)(a), Miss. Form 87-18, Instructions</td>
<td>If the trust is administered in MS</td>
</tr>
<tr>
<td><strong>Missouri</strong></td>
<td>RSMo §445.331(2), 21st</td>
<td>If the trust is set up by the Will of a MO resident or settlor was a MO resident at time trust became irrevocable, and a MO resident is a beneficiary on the last day of the tax year</td>
</tr>
<tr>
<td><strong>Montana</strong></td>
<td>MT Code §72-38-1914, 2014 MT Form FID-4, §445.331(2), 21st</td>
<td>If principal place of administration is in MT --- Principal place of administration is the usual place where day-to-day activities carried on by the trustee which is generally resident's residence or usual place of business</td>
</tr>
</tbody>
</table>

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.

*This Non-Grantor Trust State Income Tax Chart created in July 2015. For informational purposes only. Do not rely solely on the short summary. Always read the statute. Copyright © 2015 by Steve Oshins - soshins@oshins.com / www.oshins.com / (702) 341-6000, ext. 2. All rights reserved.
### Under What Conditions does the State Tax a Non-Grantor Trust?

<table>
<thead>
<tr>
<th>State (alphabetical)</th>
<th>Taxing Statute</th>
<th>Top 2015 Tax Rate</th>
<th>Details</th>
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</thead>
<tbody>
<tr>
<td>Nebraska</td>
<td>§72-2714.01(Sh)</td>
<td>6.84%</td>
<td>If the trust is set up by the Will of a NE resident; or if settlor of inter vivos trust was a NE resident at time such person may no longer exercise the power to revest title to the trust property in himself or herself.</td>
</tr>
<tr>
<td>Nevada</td>
<td><em><strong>No tax</strong></em></td>
<td>0%</td>
<td><em><strong>No tax</strong></em></td>
</tr>
<tr>
<td>New Hampshire</td>
<td><em><strong>No tax</strong></em></td>
<td>0%</td>
<td><em><strong>No tax</strong></em></td>
</tr>
<tr>
<td>New Jersey</td>
<td>N.J.S.A. 55A:1-203(10) (Sh) Form NJ-1041</td>
<td>8.97%</td>
<td>If the trust is set up by Will of NJ resident, or if settlor of a trust was a NJ resident at time of transfer to irrev. trust or at time a rev. trust became irrevocable, but not if no NJ assets, no NJ source income and no NJ resident trustee.</td>
</tr>
<tr>
<td>New Mexico</td>
<td>NM Stat. Ann. §83-2-201 (5) NM Tax &amp; Rev. Dep.</td>
<td>4.90%</td>
<td>If the trustee is a NM resident; or if the principal place from which the trust is managed or administered is in NM.</td>
</tr>
<tr>
<td>New York</td>
<td>N.Y. Tax Law §6055(b)(1)(d4)</td>
<td>8.82%</td>
<td>If the trust is set up by the Will of a NY resident or settlor was a NY resident at time trust became irrevocable or when transfer made to trust, but foregoing doesn’t apply if no NY trustees, all corpus outside of NY and all income non-NY sourced; Also, no Incomplete Gift Non-grantor Trusts.</td>
</tr>
<tr>
<td>New York City</td>
<td>N.Y. Tax Law §1360</td>
<td>3.876%</td>
<td>If the trust is set up by the Will of a NY City resident; or if settlor was a NY City resident at time trust became irrevocable or when transfer made to trust; also, no Incomplete Gift Non-grantor Trusts.</td>
</tr>
<tr>
<td>North Carolina</td>
<td>N.C. Gen. Stat. §105-166.2</td>
<td>5.75%</td>
<td>If there is a NC beneficiary.</td>
</tr>
<tr>
<td>North Dakota</td>
<td>N. D. Admin. Code §3.1-02(10) (Sh)</td>
<td>3.22%</td>
<td>If the trust “has a relationship to the state sufficient to create nexus” — This includes, but is not limited to: (1) If there is a ND beneficiary; (2) If there is a ND trustee; (3) If there are ND situs assets; (4) If there is administration in ND; and/or (5) If the “laws of this state are made applicable to the trust”.</td>
</tr>
<tr>
<td>Ohio</td>
<td>Ohio Rev. Code Ann. §5774.01(b) (1)</td>
<td>5.33%</td>
<td>If the trust is set up by the Will of OH resident; or if settlor of an inter vivos trust was an OH resident at time trust became irrevocable and at least one of the trust’s “qualifying beneficiaries” is an OH resident during all or some portion of taxable year.</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>Okla. Stat. Ann. §68-2373.6</td>
<td>5.25%</td>
<td>If the trust is set up by the Will of an OK resident; or settlor of inter vivos trust was an OK resident at time such trust became irrevocable; or when person may no longer exercise the power to revest title to the trust property in himself.</td>
</tr>
<tr>
<td>Oregon</td>
<td>Or. Rev. Stat. §110(1), (2)(a), (4)</td>
<td>9.90%</td>
<td>If there is an OR trustee; or if the trust is administered in OR.</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>22 P.S. §65; Sec. 101.1</td>
<td>3.07%</td>
<td>If the trust is set up by the Will of a PA resident; or if settlor of inter vivos trust was a PA resident at time of creation of trust or at time of transfer to trust.</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>R.I. Gen. Laws §44-30.5-6 529.01</td>
<td>5.99%</td>
<td>If the trust is set up by the Will of a RI resident; or a RI settlor of a revocable trust upon becoming irrevocable; or a settlor of an irrevocable trust if the settlor was a RI resident at time of creation of trust or at time of transfer to trust, but in each of these situations only to the extent that the beneficiaries are RI residents.</td>
</tr>
<tr>
<td>South Carolina</td>
<td>S.C. Code Ann. (12-6-385)</td>
<td>7.00%</td>
<td>If the trust is administered in SC.</td>
</tr>
<tr>
<td>South Dakota</td>
<td><em><strong>No tax</strong></em></td>
<td>0%</td>
<td><em><strong>No tax</strong></em></td>
</tr>
<tr>
<td>Tennessee</td>
<td>Tenn. Code Ann. §65.7-110(a)</td>
<td>6.00% (int./div. only)</td>
<td>If there is a TN beneficiary.</td>
</tr>
<tr>
<td>Texas</td>
<td><em><strong>No tax</strong></em></td>
<td>0%</td>
<td><em><strong>No tax</strong></em></td>
</tr>
<tr>
<td>Utah</td>
<td>Utah Code Ann. 75-7-103(10)</td>
<td>5.00%</td>
<td>If the trust is set up by the Will of a UT resident; or if a trust is administered in UT.</td>
</tr>
<tr>
<td>Vermont</td>
<td>32 V.S.A. §121(11)</td>
<td>8.95%</td>
<td>If the trust is set up by the Will of a VT resident; or if settlor of a trust was a VT resident at time of transfer to irrevocable trust or was a VT resident at the time a revocable trust became irrevocable.</td>
</tr>
<tr>
<td>Virginia</td>
<td>Va. Code Ann. §58.1-103</td>
<td>5.75%</td>
<td>If the trust is set up by the Will of a VA resident; or if a trust was created by a settlor who was a VA resident; or a trust which is being administered in VA.</td>
</tr>
<tr>
<td>Washington</td>
<td><em><strong>No tax</strong></em></td>
<td>0%</td>
<td><em><strong>No tax</strong></em></td>
</tr>
<tr>
<td>Washington, D.C.</td>
<td>D.C. Code §46-1009.01-1009.04</td>
<td>8.95%</td>
<td>If the trust is set up by the Will of a D.C. resident; or if a trust was created by a settlor who was a D.C. resident.</td>
</tr>
<tr>
<td>West Virginia</td>
<td>W. Va. Code §55-21-250</td>
<td>6.50%</td>
<td>If the trust is set up by the Will of a WV resident; or if a trust was created by a settlor who was a WV resident.</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Wis. Stat. §71.14(2).7(3m)</td>
<td>7.65%</td>
<td>If the trust is set up by the Will of a WI resident; or if settlor of a post-10/28/1999 inter vivos trust was a WI resident at time trust became irrevocable; or if irrevocable inter vivos trust administered in WI pre-10/29/1999.</td>
</tr>
<tr>
<td>Wyoming</td>
<td><em><strong>No tax</strong></em></td>
<td>0%</td>
<td><em><strong>No tax</strong></em></td>
</tr>
</tbody>
</table>

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