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3rd 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 Benefit Non-Beneficiary? (2.5% weight)	Can Accelerate Remainder Beneficiary'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 #8	Ranked #10	91
5	DE	12, §3528	Yes	No	No	Yes	Yes	No	Ranked #6 (tie)	Ranked #5 (tie)	87
6	OH	§5808.18	Yes	Yes	No	Yes	Yes	No	Ranked #6 (tie)	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) (very short)	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)	KY	§386.175	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
17	RI	§18-4-31	Yes	Yes	Silent	No	Silent	No	Unranked	Ranked #9	68.5
18 (tie)	AZ	§14-10819 (short)	Yes	No	Yes	No	Silent	Silent	Unranked	Not allowed	67.5
18 (tie)	MI	§700.7820a / §556.115a	No	Yes	No	No	Yes	Silent	Unranked	Not allowed	67.5
18 (tie)	MN	§502.851	Yes	Yes	No, except after first trust would have ended	No	No	No	Unranked	Not allowed	67.5
18 (tie)	NY	§10-6.6	Yes	Yes	No	No	No	No	Unranked	Not allowed	67.5
18 (tie)	WI	§701.0418	Yes	Yes	No	No	Silent	No	Unranked	Not allowed	67.5
23	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 4th Annual Dynasty Trust State Rankings Chart created in October 2015 at

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

*The Domestic Asset Protection Trust State Ranking column is based on the 6th Annual Domestic Asset Protection Trust State Rankings Chart created in July 2015 at

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

*This Trust Decanting State Rankings Chart created in January 2016. 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.