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7th 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 #8 (tie)	Ranked #7	88.5
4	TN	§35-15-816(b)(27)	Yes	No	Yes	No	Yes	Silent	Ranked #3	Ranked #5 (tie)	87.5
5	NH	§564-B:4-418	Yes	No, except charitable trusts	Yes	No	Yes	Silent	Ranked #8 (tie)	Ranked #5 (tie)	84.5
6	OH	§5808.18	Yes	Yes	No	Yes	Yes	No	Ranked #7	Ranked #3	77.5
7	MO	§456.4-419	Yes	Yes, only to beneficiaries of second trust	No	Yes	Silent	Yes	Ranked #10 (tie)	Ranked #4	77
8 (tie)	AK	§13.36.157-159; §13.36.215	Yes	Yes	No	No	Yes	No	Ranked #4	Ranked #8	72.5
8 (tie)	IL	760 ILCS 5/16.4	Yes	Yes	No	No	Yes	Silent	Ranked #10 (tie)	Not allowed	72.5
10 (tie)	IN	§30-4-3-36	Yes	Yes	Yes	No	Silent	Silent	Unranked	Not yet ranked	70
10 (tie)	SC	§62-7-816A	Yes	Yes	No	Yes	Yes	No	Unranked	Not allowed	70
10 (tie)	TX	§§112.071 to 112.087	Yes	Yes	No	No	Yes	Yes	Unranked	Not allowed	70
13	WY	§4-10-816(a)(xxviii)	Yes	No	Yes	Silent	Silent	Silent	Ranked #5	Ranked #10	69
14	RI	§18-4-31	Yes	Yes	Silent	No	Silent	No	Ranked #6	Ranked #9	66.5
15	FL	§736.04117	Yes	Yes	No	No	Silent	Silent	Ranked #12	Not allowed	66

WARNING: THIS 7TH 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. FOR EXAMPLE, IN THE MAJORITY OF DECANTING STATES, A TRUST WITH AN ASCERTAINABLE STANDARD MAY ONLY BE DECANTED INTO A TRUST THAT HAS A SIMILAR ASCERTAINABLE STANDARD FOR THE SAME BENEFICIARIES AS THE BENEFICIARIES OF THE CURRENT TRUST. THAT IS ONE EXAMPLE OF A LIMITATION THAT WOULD NOT BE REFLECTED IN THIS STATE RANKINGS CHART.

*The Dynasty Trust State Ranking column is based on the 8th Annual Dynasty Trust State Rankings Chart and the Domestic Asset Protection State Rankings Chart is based on the 10th 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 2020. Original Trust Decanting State Rankings Chart created in January 2014.

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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
16 (tie)	AL	§19-3D	Yes	Yes	No	No	Yes	No	Unranked	Not Allowed	65
16 (tie)	CA	§19502	Yes	Yes	No	No	Yes	No	Unranked	Not Allowed	65
16 (tie)	CO	§15-16-901-930	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
16 (tie)	GA	§53-12-62	Yes	Yes	Yes	Silent	Yes	No	Unranked	Not Allowed	65
16 (tie)	KY	§386.175	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
16 (tie)	NM	§46-12-101-129	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
16 (tie)	NC	§36C-8B	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
16 (tie)	VA	§64.2-779.1-.25	Yes	Yes	No	No	Yes	No	Unranked	Ranked #NR	65
16 (tie)	WA	§11.107	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
25	MI	§700.7820a / §556.115a	No	Yes	No	No	Yes	Silent	Unranked	Ranked #12	63
26 (tie)	AZ	§14-10819	Yes	No	Yes	No	Silent	Silent	Unranked	Not allowed	62.5
26 (tie)	MN	§502.851	Yes	Yes	No	No	No	No	Unranked	Not allowed	62.5
26 (tie)	NY	§10-6.6	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	62.5
26 (tie)	WI	§701.0418	Yes	Yes	No	No	Silent	No	Unranked	Not allowed	62.5

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