

# 1<sup>st</sup> Annual Trust Decanting State Rankings Chart

Rank	State	Has Decanting Statute? (55% weight)	Can Decant Trust with Ascertain. Standard? (10% weight)	Notice to Beneficiaries Required? (10% weight)	Can Decant Trust with Ascertainable Standard into Discretionary Trust? Can Remove Mandatory Income Interest? (7.5% weight)	Allow Grant of Power of Appointment in Second Trust to Beneficiary fbo Non-Beneficiary? (7.5% weight)	Dynasty Trust State Ranking (7.5% weight)	Domestic Asset Protection Trust State Ranking (2.5% weight)	Total Score
1	South Dakota	Yes	Yes	No	Yes/Yes	Yes	Ranked #1	Ranked #2	99.5
2	Nevada	Yes	Yes	No	Yes/No	Yes	Ranked #2 (tie)	Ranked #1	97.5
3	New Hampshire	Yes	Yes	No, except for charitable trusts	Yes/No	Yes	Ranked #8	Ranked #9	91.5
4	Delaware	Yes	Yes	No	No/Yes	Yes	Ranked #7	Ranked #6	89.5
5	Tennessee	Yes	Silent	No	Silent/No	Yes	Ranked #4	Ranked #3 (tie)	85
6	Arizona	Yes (short provisions)	Yes	No	Yes/No	Silent	Unranked	Not allowed	83.5
7	Ohio	Yes	Yes	Yes	No/Yes	Yes	Ranked #5	Ranked #3 (tie)	81
8 (tie)	Alaska	Yes	Yes	Yes, to settlor (if living), to person with trustee removal powers and to beneficiaries unless settlor exempts notice	No, except after the first trust would have ended/No	Yes	Ranked #2 (tie)	Ranked #5	79
8 (tie)	Wyoming	Yes (very short provisions)	Silent	No	Silent/Silent (Probably no)	Silent	Ranked #6	Ranked #7	79
10	Illinois	Yes	Yes	Yes	No/No	Yes	Ranked #9	Not allowed	76
11	Virginia	Yes	Yes	Yes, to settlor (if living), to advisor, to protector and to beneficiaries	No, except if court approval/No	Yes	Unranked	Ranked #13	75.5
12	South Carolina	Yes	Yes	Yes, unless trust terms exempt notice	No/Yes	Yes	Unranked	Not allowed	75
13	Missouri	Yes	Yes	Yes, but only to beneficiaries of the second trust	No/Yes	Silent	Unranked	Ranked #11	73
14 (tie)	Kentucky	Yes	Yes	Yes	No/No	Yes	Unranked	Not allowed	72.5
14 (tie)	North Carolina	Yes	Yes	Yes	No/No	Yes	Unranked	Not allowed	72.5
14 (tie)	Texas	Yes	Yes	Yes	No/No	Yes	Unranked	Not allowed	72.5
17	Rhode Island	Yes	Yes	Yes	Silent/No	Silent	Honorable Mention	Ranked #8	72
18	Wisconsin (waiting for Governor)	Yes	Yes	Yes, to settlor (if living), to directing party, to trust protector and to beneficiaries, unless court order	No/No	Silent	Honorable Mention	Not allowed	70
19	New York	Yes	Yes	Yes, to settlor (if living), to person with trustee removal powers and to beneficiaries	No/No	No	Unranked	Not allowed	65
20	Michigan	Yes	No	Yes, to settlor (if living) and to beneficiaries	No/No	Yes	Unranked	Not allowed	62.5
21	Florida	Yes	No	Yes	No/No	Silent	Ranked #10	Not allowed	60.5
22	Indiana	Yes	No	Yes	No/No	Silent	Unranked	Not allowed	58

\*The Dynasty Trust State Ranking column is based on the 2nd Annual Dynasty Trust State Rankings Chart created in October 2013 at

[http://www.oshins.com/images/Dynasty\\_Trust\\_Rankings.pdf](http://www.oshins.com/images/Dynasty_Trust_Rankings.pdf).

\*The Domestic Asset Protection Trust State Ranking column is based on the 4th Annual Domestic Asset Protection Trust State Rankings Chart (updated) created in July 2013 at

[http://www.oshins.com/images/DAPT\\_Rankings.pdf](http://www.oshins.com/images/DAPT_Rankings.pdf).

\*1<sup>st</sup> Annual Trust Decanting State Rankings Chart created in January 2014.

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