

5th 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 Non-Bene? (2.5% weight)	Can Accelerate Remainder Bene'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	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	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 #10 (tie)	Ranked #11	89.5
5	DE	12. §3528	Yes	No	No	Yes	Yes	No	Ranked #8 (tie)	Ranked #7 (tie)	86
6	OH	§5808.18	Yes	Yes	No	Yes	Yes	No	Ranked #7	Ranked #4	79.5
7 (tie)	AK	§13.36.157-159; §13.36.215	Yes	Yes	No	No	Yes	No	Ranked #4	Ranked #7	77.5
7 (tie)	IL	760 ILCS 5/16.4	Yes	Yes	No	No	Yes	Silent	Ranked #8 (tie)	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 #6	74
10 (tie)	WY	§4-10-816(a)(xxviii)	Yes	No	Yes	Silent	Silent	Silent	Ranked #5	Ranked #10	74
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 (tie)	CO	§15-16-901-930	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	70
14 (tie)	KY	§386.175	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	70
14 (tie)	NM	§46-12-101-129	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	70
14 (tie)	NC	§36C-8-816.1	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	70
14 (tie)	VA	§64.2-779.1-.25	Yes	Yes	No	No	Yes	No	Unranked	Ranked #NR	70
14 (tie)	WA	§11.107	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	70
20	RI	§18-4-31	Yes	Yes	Silent	No	Silent	No	Unranked	Ranked #9	68.5
21 (tie)	AZ	§14-10819	Yes	No	Yes	No	Silent	Silent	Unranked	Not allowed	67.5
21 (tie)	MI	§700.7820a / §556.115a	No	Yes	No	No	Yes	Silent	Unranked	Not allowed	67.5
21 (tie)	MN	§502.851	Yes	Yes	No	No	No	No	Unranked	Not allowed	67.5
21 (tie)	NY	§10-6.6	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	67.5
21 (tie)	WI	§701.0418	Yes	Yes	No	No	Silent	No	Unranked	Not allowed	67.5
26	FL	§736.04117	No	Yes	No	No	Silent	Silent	Ranked #12	Not allowed	63.5

*The Dynasty Trust State Ranking column is based on the 6th Annual Dynasty Trust State Rankings Chart and the Domestic Asset Protection State Rankings Chart is based on the 8th 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 2018. Original Trust Decanting State Rankings Chart created in January 2014.

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