

# 3<sup>rd</sup> 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	<a href="#">§55.2.15-21</a>	Yes	No	Yes	Yes	Yes	Yes	Ranked #1	Ranked #2	99.5
2	NV	<a href="#">§163.556; SB 484, Sec. 57</a>	Yes	No	Yes	Yes	Yes	Yes	Ranked #2	Ranked #1	99
3	TN	<a href="#">§35-15-816(b)(27)</a>	Yes	No	Yes	No	Yes	Silent	Ranked #3	Ranked #3	93
4	NH	<a href="#">§564-B:4-418</a>	Yes	No, except charitable trusts	Yes	No	Yes	Silent	Ranked #8	Ranked #10	91
5	DE	<a href="#">12. §3528</a>	Yes	No	No	Yes	Yes	No	Ranked #6 (tie)	Ranked #5 (tie)	87
6	OH	<a href="#">§5808.18</a>	Yes	Yes	No	Yes	Yes	No	Ranked #6 (tie)	Ranked #4	80
7 (tie)	AK	<a href="#">§13.36.157-159; §13.36.215</a>	Yes	Yes	No, except after first trust would have ended	No	Yes	No	Ranked #4	Ranked #7	77.5
7 (tie)	IL	<a href="#">760 ILCS 5/16.4</a>	Yes	Yes	No	No	Yes	Silent	Ranked #9	Not allowed	77.5
9	IN	<a href="#">§30-4-3-36</a>	Yes	Yes	Yes	No	Silent	Silent	Unranked	Not allowed	75
10 (tie)	MO	<a href="#">§456.4-419</a>	Yes	Yes, only to beneficiaries of second trust	No	Yes	Silent	Yes	Unranked	Ranked #5 (tie)	74.5
10 (tie)	WY	<a href="#">§4-10-816(a)(xxviii)</a> (very short)	Yes	No	Yes	Silent	Silent	Silent	Ranked #5	Ranked #8	74.5
12 (tie)	SC	<a href="#">§62-7-816A</a>	Yes	Yes	No	Yes	Yes	No	Unranked	Not allowed	72.5
12 (tie)	TX	<a href="#">§§112.071 to 112.087</a>	Yes	Yes	No	No	Yes	Yes	Unranked	Not allowed	72.5
14	VA	<a href="#">§64.2-778.1</a>	Yes	Yes	No, except if court approval	No	Yes	No	Unranked	Ranked #13	70.5
15 (tie)	KY	<a href="#">§386.175</a>	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	70
15 (tie)	NC	<a href="#">§36C-8-816.1</a>	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	70
17	RI	<a href="#">§18-4-31</a>	Yes	Yes	Silent	No	Silent	No	Unranked	Ranked #9	68.5
18 (tie)	AZ	<a href="#">§14-10819</a> (short)	Yes	No	Yes	No	Silent	Silent	Unranked	Not allowed	67.5
18 (tie)	MI	<a href="#">§700.7820a / §556.115a</a>	No	Yes	No	No	Yes	Silent	Unranked	Not allowed	67.5
18 (tie)	MN	<a href="#">§502.851</a>	Yes	Yes	No, except after first trust would have ended	No	No	No	Unranked	Not allowed	67.5
18 (tie)	NY	<a href="#">§10-6.6</a>	Yes	Yes	No	No	No	No	Unranked	Not allowed	67.5
18 (tie)	WI	<a href="#">§701.0418</a>	Yes	Yes	No	No	Silent	No	Unranked	Not allowed	67.5
23	FL	<a href="#">§736.04117</a>	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](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](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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