



8th Annual Trust Decanting State Rankings Chart

For you. For them. For generations to come.

Rank	State	Has Decanting Statute? 50%*	Can Decant Trust with Ascertained Standard? 7.5%*	Notice to Beneficiaries Required? 7.5%*	Can Decant Trust with Ascertainable Standard into Discretionary Trust? 7.5%*	Can Remove Mandatory Income Interest? 5%*	Allow Power of Appointment in 2nd Trust to Bene fbo Non-Bene? 2.5%*	Can Accelerate Remainder Bene's Interest? 5%*	Dynasty Trust State Ranking ¹ 7.5%*	Domestic Asset Protection Trust State Ranking ² 2.5%*	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 #7 (tie)	Ranked #6	88.5
4	TN	§35-15-816(b)(27)	Yes	No	Yes	No	Yes	Silent	Ranked #3	Ranked #6 (tie)	87.5
5	NH	§564-B:4-418	Yes	No, except charitable	Yes	No	Yes	Silent	Ranked #10	Ranked #11	83
6 (tie)	IA	§633A.4215	Yes	No	No	Yes	Yes	Yes	Unranked	Not Allowed	77.5
6 (tie)	OH	§5808.18	Yes	Yes	No	Yes	Yes	No	Ranked #7 (tie)	Ranked #3	77.5
8	MO	§456.4-419	Yes	Yes, only to beneficiaries of second trust	No	Yes	Silent	Yes	Ranked #9	Ranked #4	77
9 (tie)	AK	§13.36.157-159; §13.36.215	Yes	Yes	No	No	Yes	No	Ranked #4	Ranked #8	72.5
9 (tie)	IL	760 ILCS 3/Art. 12	Yes	Yes	No	No	Yes	No	Ranked #11	Not allowed	72.5
11	IN	§30-4-3-36	Yes	Yes	Yes	No	Silent	Silent	Unranked	Ranked #10	71
12 (tie)	SC	§62-7-816A	Yes	Yes	No	Yes	Yes	No	Unranked	Not allowed	70
12 (tie)	TX	§§112.071 to 112.087	Yes	Yes	No	No	Yes	Yes	Unranked	Not allowed	70
14	WY	§4-10-816(a)(xxviii)	Yes	No	Yes	Silent	Silent	Silent	Ranked #5 (tie)	Ranked #12	69
15	RI	§18-4-31	Yes	Yes	Silent	No	Silent	No	Ranked #5 (tie)	Ranked #9	66.5
16	FL	§736.04117	Yes	Yes	No	No	Silent	Silent	Ranked #12	Not allowed	66
17 (tie)	AL	§19-3D	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65

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17 (tie)	CA	§19502	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
17 (tie)	CO	§15-16-901-930	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
17 (tie)	GA	§53-12-62	Yes	Yes	Yes	Silent	Yes	No	Unranked	Not allowed	65
17 (tie)	KY	§386.175	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
17 (tie)	NM	§46-12-101-129	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
17 (tie)	NE	§30-4501-4529	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
17 (tie)	NC	§36C-8B	Yes	Yes	No	No	Yes	No	Unranked	Not allowed	65
17 (tie)	VA	§64.2-779.1-.25	Yes	Yes	No	No	Yes	No	Unranked	Ranked #NR	65

Disclosures:

Source: Steve Oshins, Law Offices of Oshins & Associates³

As of June 2021

¹The Dynasty Trust State Ranking column is based on the 8th Annual Dynasty Trust State Rankings Chart created

²The Domestic Asset Protection Trust State Ranking column is based on the 10th Annual Domestic Asset Protection Trust State Rankings Chart, both are at <http://www.oshins.com/state-rankings-charts>

³Steve 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.

This Trust Decanting State Rankings Chart created in January 2020. Original Trust Decanting State Rankings Chart created in January 2014.

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