

## Special Needs Trust under Section 1917(d)(4)(A) of the Act

This trust is established under Section 1917(d)(4)(A) of the Social Security Act (42 U.S.C. § 1396p(d)(4)(A)).

### 1. Trust Established with Assets of Individual Under Age 65

The trust is established with assets of an individual (**Disabled Individual**) who is under age 65 and whose date of birth is \_\_\_\_\_.

### 2. Trust Established with Assets of Disabled Individual

This trust is established with the assets of an individual (**Disabled Individual**) who is disabled as defined in 42 U.S.C. § 1382(c)(a)(3).

### 3. **Disabled Individual** Beneficiary of Trust

The trust is established for the benefit of **Disabled Individual**.

### 4. Grantor Is Parent/Grandparent/Legal Guardian/Court

The trust is established by \_\_\_\_\_, the \_\_\_\_\_ of **Disabled Individual**.

### 5. Distributions from Trust on Death of Beneficiary Including Reimbursement to State

The trust provides that, upon the death of the Beneficiary, the State will receive all amounts remaining in the trust, up to an amount equal to the total amount of medical assistance paid on behalf of the Beneficiary under the State Medicaid plan. The State must be listed as the first payee and have priority over payment of other debts and administrative expenses except as follows:

First, taxes due from the trust to the State or Federal government because of the death of the Beneficiary; and reasonable fees for administration of the trust estate such as an accounting of the trust to a court, completion and filing of documents, or other required actions associated with termination and wrapping up of the trust.

Next, all proper state claims for reimbursement for Medical Assistance paid on behalf of the Beneficiary under a State Medicaid plan, up to an amount equal to the total Medical Assistance paid on behalf of the Beneficiary under a State Medicaid Plan.

Next, unless other provisions have been made, last-illness and funeral expenses.

**Last, of the remaining trust estate, in equal shares to Remainder Beneficiary A, Remainder Beneficiary B, and Remainder Beneficiary C.**

Once all assets of the trust have been distributed, the trust shall terminate.

### 6. Assets Transferred to Trust Prior to Age 65

None of the Beneficiary's assets were transferred to the trust after the Beneficiary attained age 65.

**7. Trust Is Irrevocable**

The trust is irrevocable.

**8. Trust Meets Requirements for Special Needs Trust Exception**