

**EXHIBIT**  
**TRUST COMPONENTS AS AVAILABLE RESOURCES UNDER MEDICAID**

	Trust income considered an available resource?	Trust principal considered an available resource?
Revocable Living Trust	Yes	Yes
Self-settled Irrevocable Living Trust*		
■ income only	Yes	No†
■ payments of principal (whether discretionary or not) to creator or spouse	Yes	Yes
■ "trigger trust" ‡	Yes	Yes
Supplemental needs trust created and funded by a third party	No	No
Testamentary trusts	No	No

\* The trust's assets were originally owned by the creator, who is now a beneficiary of the trust under one of the three distribution scenarios.

† Provided that there is a third-party trustee and the 60-month look-back rule is not triggered.

‡ Principal and income payments cease upon entering a nursing home; treated as void if created on or after August 10, 1993.