



Wyoming
Department
of Health

**IRREVOCABLE INCOME TRUST
PACKET**

**INSTRUCTIONS
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SECTION 1

DEFINITIONS

The definitions in this section are brief and stated in simple language. These definitions **are not the legal definitions** but are intended to assist the individual in completing and understanding the Trust document and this Packet.

Beneficiary - An individual(s) designated to receive the funds remaining in an Irrevocable Income Trust after the Department has received reimbursement up to the amount Medicaid has paid.

Community Spouse - A spouse who lives in the community when his/her married partner lives in a nursing home or receives Waiver Services.

Department - The Wyoming Department of Health, its agent, designee or successor.

Grantor – Medicaid applicant or recipient who gives a Trustee the legal right to manage funds in the Irrevocable Income Trust.

Gross Countable Income - The total money a person is entitled to receive prior to any deductions, such as Medicare or health insurance premiums, tax withholdings, garnishments, etc.

Guardianship or Conservatorship - A court order appointing a Guardian or Conservator to care for and manage the affairs of another person.

Irrevocable Income Trust Packet - Includes the instructions and Wyoming Irrevocable Income Trust.

Power of Attorney – A legal document authorizing an Agent to manage the financial affairs of the Grantor.

Trustee - A person appointed by the Grantor, Conservator, or POA to manage the funds within this Trust.

SECTION 2

RESPONSIBILITIES OF THE TRUSTEE

A. ESTABLISHING AN IRREVOCABLE INCOME TRUST

The Department has prepared an approved Irrevocable Income Trust packet. A copy of the approved Irrevocable Income Trust is attached and includes instructions for completion. This approved Irrevocable Income Trust must be used to qualify for Medicaid when the Grantor's total gross countable income exceeds the Maximum Income Standard for the Nursing Home or Waiver Programs.

This Trust must be established for the sole benefit of the Grantor and must be composed **only** of the Grantor's total Gross Countable Income, such as pension, Social Security, Veterans Payment, wages from employment, etc. Only income deposited into the Irrevocable Income Trust can be disregarded for Medicaid eligibility. No resources may be used to establish or supplement the Trust.

B. FUNDING THE INCOME TRUST ACCOUNT

A separate bank account must be opened in the name of the Irrevocable Income Trust when the Grantor is eligible for a Waiver. An Income Trust that is not properly funded may result in loss of Medicaid eligibility.

A separate bank account must be opened in the name of the Irrevocable Income Trust when the Grantor is eligible for Nursing Home program and the Grantor's gross countable, less allowable deductions, exceeds the Medicaid rate for the facility. An Income Trust that is not properly funded may result in loss of Medicaid eligibility.

A copy of the Trust document must be given to the bank. The bank account must be opened in the name of the Trust and must require signature authority from the Trustee. The Grantor cannot have signature authority for this account. The Irrevocable Income Trust bank account must be maintained separately from any other bank account or fund. Money may only be taken out of the account for allowable deductions listed in the Trustee Responsibilities portion of this packet. Any deduction not approved by the Department or provided by this trust agreement will result in a loss of the trust exemption.

The entire amount of the Grantor's countable income, allocated to the trust from each source, must be deposited into the Irrevocable Income Trust account in the same month the income is received. It is not necessary to change the name of the payee on any payments to the name of the Trust. The income may be paid directly to the nursing home, if the facility is named as the Grantor's representative payee.

When the Grantor's income is deposited into a Direct Express card or another account, the Trustee must transfer the countable income into the Irrevocable Income Trust account on a monthly basis.

1. **Exception to Funding the Income Trust**

- A separate bank account is not required to be set up when the Grantor's gross countable income, less allowable deductions, is less than the Medicaid rate for the facility and no funds would be retained in the Trust. Contact the Department for the current Medicaid rate, as this figure may change annually.
- All of the Grantor's gross countable income, less allowable deductions, shall be paid to the Nursing Home. The Department may require the Income Trust to be funded when the Trustee fails to pay a patient contribution to the nursing home.
- Failure to pay the patient contribution, to the Nursing Home, may lead to loss of Medicaid eligibility due to excess income or will be subject to a transfer penalty when money has been transferred to another.

C. **SCHEDULE A**

Schedule A is an attachment to the Trust where all sources of gross countable income must be listed.

1. The Trustee is responsible for providing a new Schedule A within 30 days of a change in income. A change could be the income is no longer available to the Grantor or a new type of income is being received.
 - No change in Schedule A is required when the income change is due solely to the annual cost of living adjustment.
2. Schedule A and any subsequent changes must be sent to the bank and the Department. A trustee must also retain a copy for his or her records.

D. **WITHDRAWING FUNDS UNDER THE NURSING HOME PROGRAM**

The Department will send a notification showing the allowable deductions and the amount of patient contribution that must be paid to the nursing home. A patient contribution is a monthly payment to the nursing home to help towards the cost of care. It is the responsibility of the Trustee to pay the patient contribution to the nursing home each month.

E. **PATIENT CONTRIBUTION FOR NURSING HOME SERVICES**

Failure to pay the patient contribution, to the Nursing Home, may lead to loss of Medicaid eligibility due to excess income or will be subject to a transfer penalty when money has been transferred to another.

The patient contribution is calculated by taking the Grantor's gross countable income and subtracting the allowable deductions as listed below:

Gross Countable Income – All funds a person is entitled to receive, prior to any deductions, such as Medicare or health insurance premiums, tax withholdings, garnishments, etc.

Allowable Deductions:

1. **Dependent Deduction** – A withdrawal from the Trust to help meet the needs of a dependent child under the age of 18 is allowed. This withdrawal must not exceed the Maximum Dependent Deduction in Medicaid Table 1A, less any income of the child. This deduction is not allowed when the child has SS or VA benefits or when the child's income exceeds the dependent deduction. You can access Table 1A at: <https://sites.google.com/a/wyo.gov/ecom/tables/table1a>
2. **Establishment Fees** – A one-time deduction of no more than \$100 is allowed for actual verified expenses related to the establishment of the Income Trust.
3. **Guardianship Fee** – A deduction of no more than \$75 per month is allowed for a Guardianship fee. A deduction of \$500 is allowed to assist with the cost of establishing a Guardianship.

4. **Income Tax** – A withdrawal for income tax is allowed when taxes are required by law and owed to the Internal Revenue Service (IRS).
5. **Maintenance of the Home** – A deduction of no more than \$150 is allowed for actual, verified home maintenance expenses when there is no spouse and a physician verifies the Grantor will be in the nursing home for six months or less.
6. **Medical Expenses and Health Insurance Premiums** – A deduction for verified medical expenses is allowed when the verified expense is not a covered service by Medicaid, Medicare, private insurance, or a third party. Health insurance premiums are allowed when a Medicaid individual pays for other health insurance coverage.
7. **Medicare Part B** – A deduction for the Medicare Part B premium for the first and second month of eligibility is allowed. After the second month, Medicaid will pay the Medicare Part B premium and no further deduction will be allowed.
8. **Personal needs** – A monthly deduction of no more than \$50 is allowed for personal expenses such as clothing, haircuts, and other personal items.
9. **Spousal Maintenance Allowance** – A withdrawal from the Trust to help meet the needs of the community spouse is allowed. This withdrawal must not exceed the maximum Spousal Maintenance Allowance in Medicaid Table 1A, less any income of the community spouse. You can access Table 1A at: <https://sites.google.com/a/wyo.gov/ecom/tables/table1a>
10. **Trustee Fees** – A deduction of no more than \$20 per month is allowed for the Trustee to administer the Trust. If the Trustee is an attorney, the Trustee fee of no more than \$20 shall apply and the attorney will not be paid attorney fee rates.

F. **ALLOWABLE DISTRIBUTIONS UNDER THE NURSING HOME PROGRAM**

The Trustee can make allowable distributions from the Trust. The Trustee may consider leaving funds in the Trust until an expense is incurred.

Any distribution not listed as allowable from this Trust or not approved by the Department, may create a transfer penalty or cause Grantor to exceed the Maximum Income Standard and lose Medicaid benefits.

G. **MEDICAID WAIVER PROGRAMS**

1. The Medicaid Waiver programs are described below:

a. Community Choices Home & Community Based Waiver

This Medicaid program is for an individual who may need the level of care provided by a nursing home but receives specialized services in the home or an assisted living facility. Specialized services are provided in the community to help prevent or delay institutionalization.

b. Comprehensive and Support Waivers

These Medicaid programs are for individuals with intellectual disabilities. Specialized services are provided in the community to help prevent or delay institutionalization.

c. Acquired Brain Injury Waiver

This Medicaid program is for an individual who has an Acquired Brain Injury. Specialized services are provided in the community to help prevent or delay institutionalization.

H. **WITHDRAWING FUNDS UNDER THE WAIVER PROGRAM**

It is the responsibility of the Trustee to ensure the allowance for the needs of the Grantor receiving Waiver Services is withdrawn from the Irrevocable Income Trust on a monthly basis. When the Grantor is receiving Waiver Services, the distribution from the Trust must be in accordance with Sections 2I and 2J.

I. **ALLOWABLE DISTRIBUTIONS UNDER THE WAIVER PROGRAM**

The Trustee should make a payment of 300% of the SSI Payment Standard per month to the Grantor. You can access the current SSI Payment Standard in Table

1A at: <https://sites.google.com/a/wyo.gov/ecom/tables/table1a>, as this figure may change annually. There may be other allowable deductions from the Trust only when approved by the Department.

J. **OTHER ALLOWABLE DISTRIBUTIONS UNDER THE WAIVER SERVICES**

1. **Dependent Deduction** - A withdrawal from the Trust to help meet the needs of a dependent child under the age of 18 is allowed but must not exceed the maximum dependent deduction in Medicaid Table 1A, less any income of the child. This deduction is not allowed when the child has SSI or VA benefits or when the child's income exceeds the dependent deduction.

You can access the current Dependent Deduction in Table 1A at:

<https://sites.google.com/a/wyo.gov/ecom/tables/table1a>, as this figure may change annually.

2. **Establishing Trust Fee** - A one-time deduction of no more than \$100 is allowed for actual, verified expenses incurred in order to establish the Income Trust.
3. **Guardianship Fees** - A deduction of no more than \$75 per month is allowed for a Guardianship fee. A deduction of \$500 is also allowed to assist with the cost of establishing a Guardianship
4. **Income Tax** – A withdrawal for income tax is allowed when taxes are required by law and owed to the Internal Revenue Service (IRS)
5. **Medicare Part B** – A deduction for the Medicare Part B premium for the first and second month of eligibility is allowed. After the second month, Medicaid will pay the Medicare Part B premium and no further deduction will be allowed.
6. **Spousal Maintenance Allowance** – A withdrawal from the Trust to help meet the needs of the community spouse is allowed. This withdrawal must not exceed the maximum Spousal Maintenance Allowance in Medicaid Table 1A, less any income of the community spouse. You can access the current Spousal Maintenance Allowance in Table 1A at:
<https://sites.google.com/a/wyo.gov/ecom/tables/table1a>, as this figure may change annually.
7. **Trustee Fees** – A deduction of no more than \$20 per month is allowed for the Trustee to administer the Trust. If the Trustee is an attorney, the Trustee fee of no more than \$20 shall apply and the attorney will not be paid attorney fee rates

K. **DISTRIBUTION UPON DEATH OR EARLY TERMINATION**

1. The Irrevocable Income Trust shall terminate upon the death of Grantor or when Grantor moves out of state, is no longer disabled, is no longer eligible for Medicaid or gross countable income falls below the Maximum Income Standard. All funds remaining in the Trust shall be paid to the Department up to the total amount of Medicaid payments made on behalf of the Grantor.
2. Any funds remaining in the Trust after payment in full is made to the Department shall be distributed to the named beneficiaries according to Article V of the Trust document.
3. The Trustee must be able to account for all deposits and withdrawals from the Trust. The Trustee should retain all bank statements, patient contribution statements, copies of receipts, checkbook registers, copies of checks written from the Trust and any other documents which reflect the Trust activities. The Trustee must keep an itemized detailed accounting of all distributions from the trust.
4. The Department, as the vested remainder beneficiary, may ask for information and verification about how the deposits and withdrawals were handled.
5. The Trustee must write a separate check or set up an automatic electronic fund transfer from a savings or checking account for each distribution. The Trustee must also document the purpose for each distribution.
6. Burial and funeral expenses are not allowable deductions from the Irrevocable Income Trust.

SECTION 3

TIP SHEET

A. Documents that must be provided with the Irrevocable Income Trust:

1. Copy of the Guardianship, Conservatorship, or Power of Attorney, if applicable.
2. Verification showing bank account has been established.
 - a. The “Trust” bank account must be a separate account from any other accounts or funds. Money may only be withdrawn from this account for allowable deductions listed in Trustee Responsibilities of this packet.
 - b. The bank account must be titled as an Irrevocable Income Trust account.

B. Annual Documentation that must be provided:

1. An accounting from the Irrevocable Income Trust is required at **least once a year**. However; the Department may require a more frequent accounting of the trust when there is a question.
2. The Trustee must ensure that monthly deposits and expenditures are made in accordance with this Trust agreement.
3. The Trustee must keep accurate and up-to-date records, such as bank statements, monthly deposits and expenditures, patient contribution statements, check/savings book registers, and other documentation showing Trust distributions and deposits.
4. The Trustee must maintain an itemized account of all receipts and all disbursements made to and from the Income Trust account. Trustee must be able to account for all distributions made from the Income Trust account.
5. **Every year**, the Trustee must provide monthly bank statements, copies of all cancelled checks, copies of receipts, copies of patient contribution statements and any other information requested by the Department. If the requested information is not provided, Medicaid benefits will be evaluated for closure. When the Trustee is not cooperative or has not fulfilled his fiduciary duties, the Department will provide written notice to the bank directing them to remove the Trustee and replace with the Successor Trustee.

C. **Helpful Information When Setting Up The Bank Account:**

1. When setting up the Income Trust Bank Account, follow the financial institutions procedures for New Accounts.
 - a. This is normally done through the New Accounts Representative.
 - b. Generally, this type of account is **not** completed by a Trust Officer.

D. **General Information:**

1. The Medicaid workers cannot give legal advice or guidance on tax issues. A worker can only guide you through the Medicaid application process and assist with eligibility questions.
2. The Grantor is not required to change the name on the social security or other payments to the name of the Trust. The income may be paid directly to the nursing home for patient contribution payments, if the facility is named as the Grantor's representative payee.
3. A Successor Trustee must be named and agree to be the Successor Trustee.
4. Spousal Maintenance Allowance or Personal Needs, when applicable, should be removed from the "Trust" account each month.
 - a. Spousal Maintenance Allowance or Personal Needs that remain in the "Trust", when the Trust is being settled by the Department, may not be reimbursable to the Trustee.
5. Veterans Affairs (VA) payments may include Aid and Attendance or other VA benefits.
 - a. The Aid and Attendance benefit is exempt and not required to be deposited into the Income Trust account.
 - b. Any other VA benefits must be deposited into the Income Trust account.
6. When there is a change in income, a new Schedule A must be submitted within thirty (30) days, unless the change is due solely to the annual cost of living increase.

7. Trustee should remove the \$20.00 Administrative Fees from the “Trust” each month.
 - a. Administrative fees that remain in the “Trust”, when the Trust is being settled by the Department, may not be reimbursable to the Trustee.
8. The “Trust” must remain open and all funds retained in the Income Trust Account until the Grantor’s death; however; the Trust may have an Early Termination when:
 - a. Grantor moves out of state,
 - b. Grantor is no longer disabled,
 - c. Grantor is no longer eligible for Medicaid, or
 - d. Grantor’s gross countable income falls below the Maximum Income Standard.
9. Burial and funeral expenses are not allowable deductions from the “Trust”.
10. No resources may be used to establish or supplement the Income Trust.
11. Only income of the Grantor shall be deposited into the Income Trust.

Section 4

INSTRUCTIONS ON HOW TO COMPLETE INCOME TRUST PACKET

A Grantor, Guardian, Conservator, or Power of Attorney may establish the Income Trust.

FILL IN THE NUMBERED BLANKS AS FOLLOWS:

1. Grantor's name. Complete the second blank only if the Grantor is known by another name.
2. Grantor's name (same as #1).
3. Grantor's Social Security Number.
4. Grantor's date of birth.
5. The next three blanks pertain to:
 - a. The day of the month the Income Trust is signed and notarized.
 - b. The month the Income Trust is signed and notarized.
 - c. The year the Income Trust is signed and notarized.
6. The name of the person who will be the Trustee of the Income Trust. The Trustee of the Income Trust cannot be the Grantor.
7. The Trustee's phone number, SSN, and date of birth.
8. The Trustee's mailing address, city, state, and zip code.
9. The Trustee's physical address, city, state, and zip code.
10. Grantor's name.
11. Name and address of each beneficiary to receive the remaining assets of the Irrevocable Income Trust following payment to the Department.
12. Information on the Successor Trustee (next person to be named as Trustee):
 - a. Name.
 - b. Mailing address.
 - c. Physical address.
 - d. Phone number, SSN, and date of birth.
13. Signature of Grantor, Guardian, Conservator, or Power of Attorney. Attach a copy of the Guardianship, Conservatorship, or Power of Attorney, when applicable.

14. Signature of the Trustee.
15. Signature of the Successor Trustee.
16. Completed by Notary.
17. Completed by Notary.
18. Schedule A – Grantor’s Name.
19. Current date Schedule A is completed.
20. Source of income – Check the box showing the source of income and fill in the monthly amount.
 - a. Schedule A must be updated when an income source is no longer available or a new income source becomes available.
21. Gross Amount – Enter the amount of gross countable income. Trustee is required to change the Schedule A within thirty (30) days when there is a change in income, except when the change is due solely to the annual cost of living increase.
22. How often received? - Enter how often the gross countable income is received.
23. Location of Income Trust Bank Account - Enter the name of the bank, account number, initial deposit amount and monthly bank fee.

Section 5

WYOMING IRREVOCABLE INCOME TRUST

DECLARATION OF IRREVOCABLE INCOME TRUST OF

_____, also known as
(1) (Name of Grantor)

I, (2) _____ (“Grantor”), assigned the Social Security

Number (3) ____ - ____ - ____, and born on (4) _____, agree with
(Month, Day and Year)

Trustee named below to form this Irrevocable Income Trust on this (5a) _____ day of

(5b) _____, (5c) _____.

(6) _____
(Name of the Trustee)

(7) _____
Trustee (Phone No.) (Social Security #) (Date of Birth)

(8) _____
Trustee (Mailing address) (City) (State) (Zip Code)

(9) _____
Trustee (Physical address) (City) (State) (Zip Code)

ARTICLE I

NAME OF THE TRUST

The name of the Trust shall be:

The (10) _____ IRREVOCABLE INCOME TRUST (“This Trust”).
(Name of the Grantor)

ARTICLE II

PURPOSE OF THE TRUST

The purpose of this Trust is to provide for the administration and disposition of the Trust estate as an Irrevocable Income Trust during and after the lifetime of the Grantor in accordance with the terms and conditions of this Trust, Section 1917 of the Social Security Act, (42 U.S.C. § 1396p) and any implementing Wyoming State Statute.

This Trust is created for the purpose of making the Grantor eligible for Medicaid or any successor program created by Congress and the Wyoming Legislature. Any provisions that are inconsistent with or contrary to the intent and provisions of the above-referenced state and federal laws, rules, or regulations shall be deemed to be void and of no further force or effect. All interpretations and actions taken by the Trustee pursuant to this Trust shall be done for the purpose of complying with federal and state laws, rules, and regulations in order to ensure the Grantor's continued eligibility for benefits.

ARTICLE III

CONTRIBUTIONS

The contributions to this Trust shall consist of only the Grantor's pension, Social Security benefits, and other income (including accumulated Income in this Trust), as defined in Schedule A, that the Grantor places in this Trust. The Trustee acknowledges receipt of that income in Trust. No property other than the Grantor's gross monthly countable income shall be used to fund this Trust.

ARTICLE IV

DISPOSITION OF INCOME AND PRINCIPAL

A. **Monthly Distribution During the Grantor's Lifetime** – Check the box the Medicaid applicant/recipient is applying for/eligible for

Nursing Home Services – The Trustee shall pay the monthly patient contribution for nursing home care, an amount determined by the State of Wyoming Medicaid Program. In no event shall more than the applicable Medicaid reimbursement rate be distributed to the nursing home on behalf of the Grantor.

Waiver Services – The Trustee shall pay monthly installments of 300% of the Supplemental Security Income Payment Standard for the Grantor's benefit. Refer to Medicaid Table 1A for the current payment standard. You can access Table 1A at: <https://sites.google.com/a/wyo.gov/ecom/tables/table1a>

B. **Remaining Assets**

The assets that remain after the monthly distribution described in Article IV, Section A. above shall remain in a bank account owned by this Trust until death of the Grantor or early termination of this Trust.

C. **Upon the Grantor's Death, Early Termination Or Distribution of This Trust**

Upon the death of the Grantor or early termination of this Trust, Trust assets shall be paid to the Department, up to the total amount of Medicaid payments made on behalf of the Grantor. The Department is a vested remainder beneficiary and a qualified beneficiary as defined in Wyoming Statutes § 4-10-103 (a)(xv). The funds remaining in the Trust after payment is made to the Department shall be distributed in accordance with Article V of this Trust document

The Trust may be terminated early if the Grantor moves out of state, is no longer disabled, is no longer eligible for Medicaid, or gross countable income falls below the Maximum Income Standard. Any early termination of this trust shall be in accordance with the Program Operations Manual System (POMS) - SI 01120.199 and Wyoming Statutes § 4-10-411 and requires written consent of the Department.

The WDH may upon written notice to the Trustee require a distribution from the Trust. The amount of this distribution may not exceed the benefits and services paid on behalf of the Grantor

ARTICLE V

CONTINGENT DISTRIBUTION

If Trust assets remain after the distribution required by Article IV has been made, those assets shall be distributed as follows. Include an address, phone number, or contact information for contingent beneficiaries:

(11) _____

If none of the beneficiaries named above remains alive upon the Grantor’s death, then that portion of the Trust estate to which such failure of qualified recipient has occurred shall be distributed according to the Wyoming laws of testate or intestate succession. In no event shall the Grantor have any reversionary or similar interest in this Trust or in the property contained in this Trust.

ARTICLE VI

TRUST ADMINISTRATIVE AND PROTECTIVE PROVISIONS

A. **Jurisdiction**

This Trust shall be administered expeditiously consistent with its terms, free of any judicial intervention and without order, approval or other action by the court, subject only to the jurisdiction of a court which is invoked by the trustee, qualified beneficiary, other interested parties, or as otherwise provided by law.

B. **Trust Property Not Subject To Probate**

Any property payable to this Trust shall not be subject to claims against the estate of the beneficiary following death, nor shall such benefits be subject to the control of the personal representative of the beneficiary nor be included in the property administered as part of the probate estate of the beneficiary.

C. **Inalienability**

No beneficiary shall have any right to anticipate, sell, assign, mortgage, pledge or otherwise dispose of or encumber all or any part of the Trust estate, nor shall any part of the Trust estate including income, be liable for the debts, obligations, or alimony of any beneficiary or be subject to attachment, garnishment, execution, creditor bills, or any other legal or equitable process. This provision shall not bar any remedy sought by either the Department for the purpose of obtaining Trust distributions in accordance with this Trust declaration and applicable federal and state laws and administrative regulations.

D. **Reports**

Periodic reports to the court shall not be made unless required by the regulations of the Department. The Trust records shall be available at all times for inspection by the Grantor of the Trust and the Department. An accounting of the Trust income and expenditures shall be submitted to the Department annually on the anniversary of this trust, upon request of the Department, or upon any change of Trustee. At termination, a final accounting of Trust income and expenditures shall be submitted to the Department.

ARTICLE VII

APPOINTMENT OF SUCCESSOR TRUSTEE

A. Resignation or Death of the Trustee

Any Trustee may resign by giving 30 days written notice to the Grantor with a copy to the Department. The resignation shall be effective 30 days from the date notice is given. In the event the Trustee resigns, dies, or fails to meet their obligation as Trustee, the successor Trustee shall be automatically appointed. When the Trustee is not cooperative or has not fulfilled his fiduciary duties, the Department will provide written notice to the bank directing them to remove the Trustee and replace with the Successor Trustee. The previous Trustee or their authorized representative must provide a full accounting of the Income Trust Bank Account to the Department from the last annual review.

Vacancy

If the Trustee shall fail to qualify or cease to act, the Grantor hereby appoints the following person as Successor Trustee of this Trust:

(12a) _____
(Name of Successor Trustee)

(12b) _____
(Mailing address) (City) (State) (Zip Code)

(12c) _____
(Physical address) (City) (State) (Zip Code)

(12d) _____
(Phone No.) (Social Security #) (Date of Birth)

C. No bond

No Trustee, or Successor Trustee, shall be required to give any bond in any jurisdiction, and if, notwithstanding this direction, any bond is required by any law, statute or rule of court, no sureties shall be required.

ARTICLE VIII

IRREVOCABLE INCOME TRUST; SIGNATURES

This Trust may not be revoked, modified, or amended, in whole or in part, by the Grantor at any time. This Trust is irrevocable and shall be administered by the Trustee in accordance with its terms. Trustee and Successor Trustee agree, by signing below, to ensure the trust account is appropriately funded every month in accordance with this packet, ensures the patient contribution is paid in accordance with this packet and ensures that any money distribution in violation of the provisions of this packet is returned to the trust. By signing my name below, I understand that I am responsible for any actions taken in violation of this Trust Packet and may be responsible to the Department for reimbursement of any funds inappropriately disbursed or unaccounted for.

(13) _____
Grantor, Guardian, Conservator or Power of Attorney

(14) _____
Trustee

(15) _____
Successor Trustee

(16) STATE OF _____)
) SS.
COUNTY OF _____)

The signature of either Grantor, Guardian, Conservator or Power of Attorney on the foregoing instrument was acknowledged before me by _____, this _____ day of _____.

(Notary's official signature)

(Commission expiration date)

(17) STATE OF _____)
) SS.
COUNTY OF _____)

The signature of the Trustee on the foregoing instrument was acknowledged before me by _____, this _____ day of _____.

(Notary's official signature)

(Commission expiration date)

SCHEDULE A

(18) _____

(Name of Grantor)

(19) CURRENT DATE _____

(MONTH)

(DAY)

(YEAR)

Gross Countable Income being deposited into Income Trust:

(20) <u>Source of Countable Income</u>	(21) <u>Gross Amount</u>	(22) <u>How Often Received?</u> <small>(Monthly, Quarterly, or Annually)</small>
<input type="checkbox"/> Social Security	_____	_____
<input type="checkbox"/> Railroad Retirement	_____	_____
<input type="checkbox"/> Veterans Payments	_____	_____
<input type="checkbox"/> Other _____	_____	_____
<input type="checkbox"/> Other _____	_____	_____
<input type="checkbox"/> Other _____	_____	_____

(23) Location of Income Trust Bank Account:

Name of Bank: _____

Account Number: _____

Initial Deposit Amount: _____

Monthly Bank Fee: _____