

Social Security Administration Policy Site: POMS Section SI 01120.203

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TN 36 (08-02)

SI 01120.203 Exceptions to Counting Trusts Established on or after 1/1/00

A. INTRODUCTION

We refer to the exceptions discussed in this section as **Medicaid trust exceptions** because sections 1917(d)(4)(A) and (C) of the Social Security Act (the Act) (42 USC 1396(d)(4)(A) and (C)) set forth exceptions to the general rule of counting trusts as income and resources for the purposes of Medicaid eligibility and can be found in the Medicaid provisions of the Act. While these exceptions are also supplemental security income (SSI) exceptions, we refer to them as Medicaid trust exceptions to distinguish them from other exceptions to counting trusts provided in the SSI law (e.g., undue hardship) and because the term has become a term of common usage.

B. POLICY—EXCEPTION TO COUNTING MEDICAID TRUSTS

1. Special Needs Trusts Established under Section 1917(d)(4)(A) of the Act

a. General

NOTE: Although this exception is commonly referred to as the **special needs** trust exception, the exception applies to any trust meeting the following requirements and does not have to be a strict **special needs** trust.

The resource counting provisions of the new trust statute do not apply to a trust:

- Which contains the assets of an individual **under age 65** and who is **disabled** ; and
- Which is **established for the benefit of such individual by a parent, grandparent, legal guardian or a court**; and
- Which provides that the **State will receive all amounts remaining** in the trust upon the death of the individual up to an amount equal to the total medical assistance paid on behalf of the individual under a State Medicaid plan.

CAUTION: If a trust which meets the requirements of this section is revocable, the exception to the SSI statutory trust provisions in section 1613(e) of the Act applies, but the trust must still be evaluated under the instructions in [SI 01120.200](#) to determine if it is a countable resource. If the revocable trust meets the definition of a resource ([SI 01110.100B.1.](#)), it would be subject to regular resource-counting rules.

b. Under Age 65

To qualify for the special needs trust exception, the trust must be established for the benefit of a disabled individual under age 65. This exception does not apply to a trust established for the benefit of an individual age 65 or older. If the trust was established for the benefit of a disabled individual prior to the date the individual attained age 65, the exception continues to apply after the individual reaches age 65. However, any additions to or augmentation of a trust after age 65 are not subject to this exception. Such additions may be income in the month added to the trust, depending on the source of the funds (see [SI 01120.201J.](#)) and may be counted as resources in the following months under regular SSI trust rules. (Additions or augmentation do not include interest, dividends or other earnings of the trust or portion of the trust meeting the special needs trust exception.)

c. Disabled

To qualify for the special-needs trust exception, the individual whose assets were used to establish the trust must be disabled for SSI purposes.

d. Established for the Benefit of the Individual

Under the special-needs trust exception, the trust must be established for the benefit of the disabled individual. (See [SI 01120.201F.](#))

e. Who Established the Trust

To qualify for the special-needs trust exception, the trust must have been established by the disabled individual's:

- parent(s);
- grandparent(s);
- legal guardian(s); or
- a court.

The special-needs trust exception **does not apply** to a trust established by the individual himself/herself. The person establishing the trust must have legal authority to act with regard to the assets of the individual. An attempt to establish a trust by an individual without the legal right or authority to act with respect to the assets of the individual may result in an invalid trust.

NOTE: This requirement refers to the individual who physically took action to establish the trust even though the trust was established with the assets of the SSI claimant/recipient.

f. State Medicaid Reimbursement Requirement

To qualify for the special-needs trust exception, the trust must contain specific language that provides that upon the death of the individual, 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 individual 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 listed in [SI 01120.203B.3.a.](#) .

NOTE: Labeling the trust as a **Medicaid pay-back trust, OBRA 1993 pay-back trust, trust established in accordance with 42 USC 1396**, or as an **MQT**, etc. is not sufficient to meet the requirements for this exception. The trust must contain language substantially similar to the language above. An oral trust cannot meet this requirement.

2. Pooled Trusts Established under Section 1917(d)(4)(C) of the Act

a. General

A pooled trust is a trust established and administered by an organization. It is sometimes called a “master trust” because it contains the assets of many different individuals, each in separate accounts established by individuals, and each with a beneficiary. By analogy, the pooled trust is like a bank that holds the assets of individual accountholders.

Whenever you are evaluating the trust, it is important to distinguish between the master trust, which is established by the nonprofit association, and the individual trust accounts within the master trust, which are established by the individual or another person for the individual.

The provisions of the SSI trust statute do not apply to a trust containing the **assets of a disabled individual** which meets the following conditions:

- The pooled trust is established and maintained by a **nonprofit association**;
- **Separate accounts** are maintained for each beneficiary, but assets are pooled for investing and management purposes;
- Accounts **are established solely for the benefit of the disabled individual**;
- The account in the trust is **established by the individual, a parent, grandparent, legal guardian, or a court**; and
- The trust provides that to the extent any amounts remaining in the beneficiary's account upon the death of the beneficiary are not retained by the trust, **the trust will pay to the State** the amount remaining up to an amount equal to the total amount of medical assistance paid on behalf of the beneficiary under a State Medicaid plan.

NOTE: There is no age restriction under this exception.

CAUTION: If a trust which meets the requirements of this section is revocable, the exception to the SSI statutory trust provisions in section 1613(e) of the Act applies, but the trust must still be evaluated under the instructions in [SI 01120.200](#) to determine if it is a countable resource. If the revocable trust meets the definition of a resource ([SI 01110.100B.1.](#)), it would be subject to regular resource-counting rules.

b. Disabled

Under the pooled trust exception, the individual whose assets were used to establish the trust account must meet the definition of disabled for purposes of the SSI program.

c. Nonprofit Association

The pooled trust must be established by a nonprofit association. For purposes of the pooled trust exception, a nonprofit association is an organization defined in section 501(c) of the Internal Revenue Code (IRC) and that also has tax-exempt status under section 501(a) of the IRC. (See [SI 01120.203F.](#) for development.)

d. Separate Account

A **separate account within the trust** must be maintained for each beneficiary of the pooled trust, but for purposes of investment and management of funds, the trust may pool the funds in the individual accounts. The trust must be able to provide an individual accounting for the individual.

e. Established for the Sole Benefit of the Individual

Under the pooled trust exception, the individual trust account must be established for the sole benefit of the disabled individual. (See [SI 01120.201F.2.](#) for a definition of sole benefit.) If the account provides a benefit to any other individual, this exception does not apply.

f. Who Established the Trust Account

In order to qualify for the pooled trust exception, the trust **account** must have been established by the disabled individual himself/herself or by the disabled individual's:

- parent(s);
- grandparent(s);
- legal guardian(s); or
- a court.

A third party establishing the trust account on behalf of the individual must have legal authority to act with regard to the assets of the individual. An attempt to establish a trust account by a third party without the legal right or authority to act with respect to the assets of the individual may result in an invalid trust.

NOTE: This requirement refers to the individual who physically took action to establish the trust even though the trust was established with the assets of the SSI claimant/recipient.

g. State Medicaid Reimbursement Provision

To qualify for the pooled trust exception, the trust must contain specific language that provides that, to the extent that amounts remaining in the individual's account upon the death of the individual are not retained by the trust, the trust pays to the State from such remaining amounts in the account an amount equal to the total amount of medical assistance paid on behalf of the individual under the State Medicaid plan. To the extent that the trust does not retain the funds in the account, the State must be listed as the first payee and have priority over payment of other debts and administrative expenses except as listed in [SI 01120.203B.3.a.](#)

NOTE: Labeling the trust as a **Medicaid pay-back trust, OBRA 1993 pay-back trust, trust established in accordance with 42 USC 1396**, or as an **MQT**, etc. is not sufficient to meet the requirements for this exception. The trust must contain language substantially similar to the language above. An oral trust cannot meet this requirement.

3. Allowable and Prohibited Expenses

The following instructions about trust expenses apply to Medicaid special needs trusts and to Medicaid pooled trusts.

a. Allowable Administrative Expenses

The following types of administrative expenses may be paid from the trust prior to reimbursement of medical assistance to the State:

- Taxes due from the trust to the State or Federal government because of the death of the beneficiary;

- 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.

b. Prohibited Expenses and Payments

The following expenses and payments are examples of some of the types not permitted prior to reimbursement of the State for medical assistance:

- Payment of debts owed to third parties;
- Funeral expenses; and
- Payments to residual beneficiaries.

c. Applicability

This restriction on payments from the trust applies upon the death of the beneficiary. Payments of fees and administrative expenses during the life of the beneficiary are allowable as permitted by the trust document and are not affected by the State Medicaid reimbursement requirement.

4. Reevaluate Revocable Trusts Processed under the Policy in Effect From 1/1/2000 through 1/31/01

a. Applicability

Revocable trusts evaluated under the policy in effect from 1/1/2000 through 1/31/2001 that were found to meet the requirements of a Medicaid special needs trust or a Medicaid pooled trust must be reevaluated under these instructions.

b. Policy Change

These instructions contain a policy change that is effective prospectively from 2/1/2001. Under the prior policy, we did not count as a resource any trust meeting the requirements of a Medicaid special needs trust or a Medicaid pooled trust. Effective 2/1/2001, a revocable trust determined to meet the requirements of a Medicaid special needs trust in [SI 01120.203B.1](#), or Medicaid pooled trust in or [SI 01120.203B.2](#), must also be evaluated using the instructions in [SI 01120.200](#). This is the case because even though a trust may meet the requirements for an exception to counting under the statutory provisions of section 1613(e) of the Act, a **revocable** trust may still meet the definition of a resource and be countable. The special needs and pooled trust exceptions are **not** resource exclusions.

c. Trusts That Become Countable

If a revocable trust previously not counted under the policy in effect 1/1/2000 – 1/31/2001 is now found to be a countable resource under [SI 01120.200](#), we will not reopen the case retroactively, but will count the trust as a resource prospectively beginning with 2/1/2001. Any payments made to the individual between the month the case was initially adjudicated using the prior policy and the readjudication under these instructions are **not overpayments**. See [SI 01120.203H](#).

NOTE: The undue hardship waiver in [SI 01120.203C](#), does **not** apply to trusts counted as resources under [SI 01120.200](#). The waiver only applies to trusts counted under section 1613(e) ([SI 01120.201-SI 01120.203](#)).

5. Income Trusts Established under Section 1917(d)(4)(B) of the Act

Income trusts, sometimes called *Miller* trusts (after a court case), established under section 1917(d)(4)(B) of the Act are **not** considered exceptions to trust rules for SSI eligibility purposes. However, some States may exclude these trusts from counting as a resource for Medicaid eligibility purposes.

C. POLICY—WAIVER FOR UNDUE HARDSHIP

1. Definition

a. Undue Hardship

For purposes of the trust provisions of section 1613(e) of the Act, undue hardship exists in a month if:

- failure to receive SSI payments would deprive the individual of food or shelter; **and**
- the individual's available funds do not equal or exceed the Federal benefit rate (FBR) plus federally administered State supplement, if any.

NOTE: Inability to obtain medical care does not constitute undue hardship for SSI purposes although it may under a State's Medicaid plan. Also, the undue hardship waiver does not apply to a trust counted as a resource under [SI 01120.200](#). It only applies to trusts counted under section 1613(e) of the Act ([SI 01120.201-SI 01120.203](#)).

b. Loss of Shelter

For purposes of this provision, an individual would be deprived of shelter if:

- he/she would be subject to eviction from their current residence if SSI benefits were not received; and
- there is no other affordable housing available, or there is no other housing available with necessary modifications for a disabled individual.

2. Application of the Undue Hardship Waiver

a. Applicability

We will consider the possibility of undue hardship under this provision only when:

- counting an **irrevocable** trust as a resource results in the individual's ineligibility for SSI due to excess resources;
- the individual alleges (or information in the file indicates) that not receiving SSI would deprive him/her of food or shelter; and
- the trust specifically prohibits disbursements or prohibits the trustee from exercising his/her discretion to disburse funds from the trust for the individual's support and maintenance.

NOTE: Since an individual may revoke a revocable trust and access the funds for his/her support and maintenance, the requirements for undue hardship cannot be met if the individual established a revocable trust.

b. Suspension of Resource Counting

The counting of an irrevocable trust as a resource is not applicable in any month for which counting the trust would cause undue hardship.

c. Resource Counting Resumes

Resource counting of a trust resumes for any month(s) for which it would not result in undue hardship.

3. Available Funds

In determining the individual's available funds we include:

a. Income

- All countable income received in the month(s) for which undue hardship is an issue.
- All income excluded under the Act received in the month(s) for which undue hardship is an issue. (See [SI 00830.099](#) and [SI 00820.500](#), respectively, for a list of unearned and earned income exclusions provided under the Act.)
- The value of in-kind support and maintenance (ISM) being charged, i.e., the presumed maximum value (PMV), the value of the one-third reduction (VTR), or the actual lesser amount.

(Do not include SSI payments received or items that are not income per [SI 00815.000](#) ff.)

NOTE: The receipt of ISM, in and of itself, does not preclude a finding of undue hardship.

b. Resources

- All countable liquid resources as of the first moment of the month(s) for which undue hardship is at issue. (See [SI 01110.300](#) for a definition of liquid resources.)
- All liquid resources excluded under the Act as of the first moment of the month(s) for which undue hardship is at issue. (See [SI 01130.050](#) for a list of resource exclusions under the Act.)

SSI benefits retained into the month following the month of receipt are counted as a resource for purposes of determining available funds.

(Do not include nonliquid resources or assets determined not to be a resource per [SI 01120.000](#) ff.)

4. Example

Frank Williams filed for SSI in 3/00 as an aged individual. In 2/00, he received an insurance settlement from an accident that was placed in an irrevocable trust. After determining that he met the other requirements for undue hardship (including a prohibition on the trustee from disbursing any funds for Mr. Williams' support and maintenance), the claims representative (CR) determined Mr. Williams' available funds. He receives \$450 title II benefits and \$10 per month interest on a bank account. His only liquid resource is the bank account that has \$500 in it. The total of \$960 in available funds (\$450 title II, \$10 interest and \$500 bank account balance) means that undue hardship does not apply in 3/00 because that amount exceeds the FBR. (His State has no federally-administered State supplement.)

Mr. Williams comes back into the office in 6/00. He presents evidence that he has spent down the \$500 in his bank account on living expenses in the past 3 months. As of 6/00, he has no liquid resources and

his income total of \$450 is below the \$512 FBR. Mr. Williams meets the undue hardship test for 6/00 (which is his E02 month). The trust does not count as his resource in that month. If his situation does not change, he will qualify for an SSI payment in 7/00.

D. PROCEDURE— DEVELOPING EXCEPTIONS TO RESOURCE COUNTING

1. Special Needs Trusts under Section 1917(d)(4)(A) of the Act

The following is a summary of special needs trust development presented in a step-action format. Refer to the policy cross-references for complete requirements.

STEP	ACTION
1	Was the trust established with the assets of an individual under age 65? (SI 01120.203B.1.b.) <ul style="list-style-type: none"> • If yes, go to Step 2. • If no, go to Step 8.
2	Was the trust established with the assets of a disabled individual? (SI 011203B.1.c.) <ul style="list-style-type: none"> • If yes, go to Step 3. • If no, go to Step 8.
3	Is the disabled individual beneficiary of the trust? (SI 01120.203B.1.d.) <ul style="list-style-type: none"> • If yes, go to Step 4. • If no, go to Step 8.
4	Did a parent, grandparent, legal guardian or a court establish the trust? (SI 01120.203B.1.e.) <ul style="list-style-type: none"> • If yes, go to Step 5. • If no, go to Step 8.
5	Does the trust provide specific language to reimburse the State for medical assistance paid upon the individual's death as required in SI 01120.203B.1.f. ? <ul style="list-style-type: none"> • If yes, go to Step 6. • If no, go to Step 8.
6	The trust meets the special needs trust exception to the extent that the assets of the individual were put in trust prior to the individual attaining age 65. Any assets placed in the trust after the individual attained age 65 are not subject to this exception. Go to Step 7 for treatment of assets placed in trust prior to age 65. Go to Step 8 for treatment of assets placed in trust after attaining age 65.
7	Is the trust irrevocable? <ul style="list-style-type: none"> • If yes, assets placed in the trust prior to age 65 are not a countable resource. STOP.

	<ul style="list-style-type: none"> • If no, evaluate the trust under SI 01120.200 to determine if it is a countable resource.
8	<p>The trust (or portion thereof) does not meet the requirements for the special-needs trust exception.</p> <p>Determine whether the pooled trust exception in SI 01120.203B.2 applies.</p>

2. Pooled Trusts Established under Section 1917(d)(4)(C) of the Act

The following is a summary of pooled trust development presented in a step-action format. Refer to the policy cross-references for complete requirements.

STEP	ACTION
1	<p>Was the trust account established with assets of a disabled individual? (See SI 01120.203B.2.b.)</p> <ul style="list-style-type: none"> • If yes, go to Step 2. • If no, go to Step 8.
2	<p>Was the pooled trust established and maintained by a nonprofit association? (See SI 01120.203B.2.a., SI 01120.203B.2.c. and development instructions in SI 01120.203F.)</p> <ul style="list-style-type: none"> • If yes, go to Step 3. • If no, go to Step 8.
3	<p>Does the trust pool the funds, yet maintain an individual account for each beneficiary, and can it provide an individual accounting? (SI 01120.203B.2.d.)</p> <ul style="list-style-type: none"> • If yes, go to Step 4. • If no, go to Step 8.
4	<p>Is the disabled individual the sole beneficiary of the trust account? (SI 01120.203B.2.e.)</p> <ul style="list-style-type: none"> • If yes, go to Step 5. • If no, go to Step 8.
5	<p>Did the individual, parent(s), grandparent(s), legal guardian(s) or a court establish the trust account? (SI 01120.203B.2.a. and SI 01120.203B.2.f.)</p> <ul style="list-style-type: none"> • If yes, go to Step 6. • If no, go to Step 8.
6	<p>Does the trust provide specific language to reimburse the State for medical assistance paid upon the individual's death from funds not retained by the trust as required in SI 01120.203B.2.g.?</p> <ul style="list-style-type: none"> • If yes, go to Step 7. • If no, go to Step 8.
7	<p>The trust meets the Medicaid pooled trust exception.</p> <p>Is the trust irrevocable?</p>

	<ul style="list-style-type: none"> • If yes, the trust is not a countable resource. STOP. • If no, evaluate the trust under SI 01120.200 to determine if it is a countable resource.
8	The trust does not meet the requirements for the Medicaid pooled trust exception. Determine if the undue hardship waiver applies under SI 01120.203E .

E. PROCEDURE--DEVELOPMENT OF UNDUE HARDSHIP WAIVER

The following is a summary of development instructions for undue hardship presented in a step-action format. Refer to cross-references for complete instructions

STEP	ACTION
1	Is the trust irrevocable? <ul style="list-style-type: none"> • If yes, go to Step 2. • If no, go to Step 8.
2	Does counting the trust result in excess resources? <ul style="list-style-type: none"> • If yes, go to Step 3. • If no, go to Step 8.
3	Does the individual allege (or information in the file indicate) that not receiving SSI would deprive him/her of food or shelter according to SI 01120.203C.1 ? <ul style="list-style-type: none"> • If yes, go to Step 4. • If no, go to Step 8.
4	Obtain the individual's signed statement (on the DPST screen in MSSICS or on an SSA-795) as to whether: <ul style="list-style-type: none"> • Failure to receive SSI payments would deprive the individual of food or shelter; • The individual's total available funds are less than the FBR plus federally administered State supplement; • The individual agrees to report promptly any changes in income and resources; and • The individual understands that he/she may be overpaid if available funds exceed the FBR plus State supplement for any month, or other situations change. <ul style="list-style-type: none"> • Go to Step 5.
5	Does the trust contain language that specifically prohibits the trustee from making disbursements for support and maintenance or that prohibits the trustee from exercising discretion to disburse funds for support and maintenance? <ul style="list-style-type: none"> • If yes, go to Step 6. • If no, go to Step 8.

6	<p>Add up all of the individual's income, both countable and excludable (see SI 01120.203C.3.a.). Do not include any SSI payments received or items that are not income per SI 00815.000 ff. If the individual is receiving ISM, include as income the ISM being charged (PMV, VTR, or actual amount, if less).</p> <p>Add up all of the individual's liquid resources, both countable and excludable (See SI 01120.203C.3.b.).</p> <p>Does the total of the income and the liquid resources equal or exceed the FBR plus federally administered State supplement, if any?</p> <ul style="list-style-type: none"> • If yes, go to Step 8. • If no, go to Step 7.
7	<p>Suspend counting of the trust as a resource for any month in which all requirements above are met (SI 01120.203C.2.).</p> <ul style="list-style-type: none"> • In MSSICS, document the findings of undue hardship and applicable months in the DROC screen. • On paper forms, document the information in the REMARKS section. See SI 01120.202C. and SI 01120.202D. for further documentation and SI 01120.203G. for follow-up instructions. STOP.
8	<p>Undue hardship does not apply. However, in some instances where income and resource are currently too high, unless the trust is revocable, undue hardship may apply in future months.</p>

F. PROCEDURE—NON-PROFIT ASSOCIATIONS

When a trust is alleged to be established by a non-profit, tax-exempt organization, check regional instructions to determine if a precedent on the organization's Internal Revenue Service (IRS) section 501 (c) tax-exempt status is listed.

- If so, document the evidence screen (EVID) in MSSICS per [GN 00301.286](#) ff.
- If a precedent has not been established, contact the organization and request a copy of its IRS section 501(c) tax-exempt certification. Annotate the evidence screen and forward a copy to the regional office for inclusion as a regional precedent. Do not recontact an organization if there is already a regional precedent.

G. PROCEDURE—FOLLOW-UP TO A FINDING OF UNDUE HARDSHIP

1. When to Use This Procedure

Use this procedure when it is necessary to determine whether an individual who established a trust continues to be eligible for SSI based on undue hardship. Since undue hardship is a month-by-month determination, recontact the individual to redevelop undue hardship periodically.

2. Recontact Period

The recontact period may vary depending on the individual's situation. If the individual alleges, and information in the file indicates, that the individual's income and resources is not expected to change significantly and the individual is continuously eligible for SSI because of undue hardship, recontact the individual **no less than every 6 months**. If the individual's income and resources are expected to fluctuate or the file indicates a history of such fluctuation, the recontact period should be shorter, even monthly in some cases.

3. Documentation

At each recontact:

- Obtain the individual's signed allegation that failure to receive SSI would have deprived the individual of food or shelter for any month not covered by a prior allegation;
- Determine whether total income and liquid resources exceeded the FBR plus State supplement for each prior month;
- If undue hardship continued for the prior period and is expected to continue in the future period, continue payment and tickle the case for the next recontact per [SI 01120.203G.4](#).
- If undue hardship did not continue through each month, clear the **excluded amount** and **exclusion reason** entries on the **ROTH** screen for each month that undue hardship did not apply. Process the excess resources overpayment for those months. If undue hardship stops due to a continuing change in the individual's situation, e.g., income or resources, do not tickle the file to follow up. The individual must recontact SSA and make a new allegation of undue hardship.

4. Recontact Controls

Use the Modernized Development Worksheet (MDW) to control the case for recontact when the individual is eligible for SSI based on undue hardship. Set up an MDW screen using instructions in MSOM 228 and the following MDW inputs:

- In the **ISSUE** field: input TRUST
- In the **CATEGORY** field: input T16MISC
- In the **TICKLE** field: input the date the individual should be recontacted to redevelop undue hardship
- In the **MISC** field: input information (up to 140 characters) about the trust undue hardship issue including issues to be aware of and anything else the CR deems appropriate in the case. If additional space is needed, use **REMARKS**.

H. PROCEDURE—REEVALUATING REVOCABLE TRUSTS PROCESSED UNDER THE POLICY IN EFFECT FROM 1/1/2000 THROUGH 1/31/2001

1. Policy Change

These instructions represent a prospective policy change related to revocable Medicaid special needs trusts and Medicaid pooled trusts. The policy in effect from 1/1/2000 through 1/31/2001 provided for an exception to counting these trusts without regard to whether the trusts were revocable or irrevocable.

Effective 2/1/2001, revocable Medicaid special needs trusts and Medicaid pooled trusts initially evaluated under the policy in effect 1/1/2000 – 1/31/2001 must be reevaluated under these instructions.

2. Identify Trust Cases

Identify any cases processed under the 1/1/2000 – 1/31/2001 policy.

a. Irrevocable Trusts

You do not need to do anything additional with these cases.

b. Revocable Trusts

You must reevaluate these cases prospectively from 2/1/2001 following the instructions in [SI 01120.200](#) to determine if they meet the definition of a resource. If the trust meets the definition of a resource, it is subject to regular resource counting rules as of 2/1/2001.

c. Prior Period

You do not need to reopen any period prior to 2/1/2001 and no overpayments will result for the prior period as a result of the policy change.

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