



Estate Planning and Special Needs Trusts

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Special Needs Trusts



- Assets in a properly drafted Special Needs Trust (sometimes called a Supplemental Care Trust) are not 'counted' in determining eligibility for SSI and AHCCCS/ALTCS
- BUT the trust and its assets must be reported to SSA and AHCCCS.
- How, when and for what the Trust makes distributions may impact if the beneficiary remains eligible for SSI and AHCCCS/ALTCS

Overview of Special Needs Trusts



- Public benefit programs designed to provide only absolute necessities
- SNT can provide extra funds for enhanced quality of life
- Overall Planning Goal: to achieve as much independence as possible for the disabled beneficiary.



First Party and Third Party SNT



First Party SNT – Funded with assets of disabled beneficiary or beneficiary’s spouse (e.g., personal injury settlement, inheritance)

Must include a “payback” to ALTCS

Third Party SNT – Funded with assets of a third party, ie parents’ estate plan says: “to the Trustee of my son’s special needs trust”

No payback requirement.



Your Estate Planning Matters



- Your estate plan can establish a third party special needs trust.
- Your estate plan can set forth who controls the money/inheritance for your loved one.
- Your estate plan can direct who should be the guardian of your loved one when you are unable to act in that role.





THANK YOU

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