QUALIFIED INCOME TRUST

This declaration of trust made this _____ day of _____, 20__, by _____ (Grantor-name of person establishing the Trust), is to be known as the _____ (name of the Primary Beneficiary) Qualified Income Trust (QIT), and is to be governed by the terms set forth below. The identification number for the Qualified Income Trust is the Primary Beneficiary's social security number.

Article I

Trust Purpose. This is an irrevocable Qualified Income Trust, sometimes referred to as a "Miller Trust", and is authorized by 42 U.S.C. §1396p(d)(4)(B). The purpose of this Trust is to enable the Primary Beneficiary to qualify for medical assistance ("Medicaid").

Article II

Trust Funding. The property to be placed in the Trust is monthly income received by the Primary Beneficiary including income from the following source(s):

1. _____   3. _____
2. _____   4. _____

No property other than the Primary Beneficiary's income may be placed in the Trust. Income must be deposited into the trust account during the same month in which the income is received by the Primary Beneficiary.

Article III

Trust Distributions. No expenditures shall be made from the Trust except in accordance with this paragraph. The trustee shall make distributions from the trust only in amount and for the purposes necessary to maintain income eligibility of the Primary Beneficiary for Medicaid. Consistent with the requirements of the Medicaid program that require all income including any income that is not placed in the Trust be used for post eligibility expenses, the Trustee shall make payments from the Trust in the following priority, no later than the last day of the calendar month in which the income is received by the Trust:

1. A monthly personal or maintenance needs allowance for the Primary Beneficiary;

2. A maintenance allowance for the spouse, if any, of the Primary Beneficiary and, if applicable, a maintenance allowance for family dependents;

3. Incurred medical expenses of the Primary Beneficiary. In accordance with rule 5160:1-3-04.3 of the Administrative Code, when income is used to help pay for long term care services or other medical care provided to the individual, the individual is considered to have received fair market value for the income placed in the trust, up to the amount actually paid for other medical care

provided to the individual and to the extent that the payments purchased care at fair market value;

4. The Trustee may also make payments from the Trust for bank fees, attorney fees, and other expenses required to establish and administer the trust in a reasonable amount up to fifteen dollars per month or as otherwise authorized under Rule 5160:1-6-03.2 of the Ohio Administrative Code.

Article IV

Trustee. The Trustee shall administer this Trust in good faith to effectuate its purpose, and shall act in accordance with the terms of the Trust and with all applicable laws including, but not limited to Chapters 5801. to 5811. of the Ohio Revised Code. These powers include the power to open and manage accounts with any bank, credit union, or other financial institution. The Trustee shall complete attached Certification of Trust document and take it to the bank to open the QIT account. The Trustee shall not be required to furnish bond nor to obtain leave or confirmation from any court or other person whatever before exercising or performing any such powers. No person dealing with the Trustee shall be obligated to inquire into the Trustee's authority for any action proposed. The initial Trustee is _____. If the initial Trustee resigns, becomes deceased or is otherwise unable or unwilling to serve, then _____ shall serve as successor Trustee. Any Trustee may, while serving as Trustee, appoint one or more successor trustees.

Article V

No Transfers or Assignments. The Trust's assets, income and distributions shall not be anticipated, assigned, transferred or encumbered in any manner. The Primary Beneficiary shall not have the power to anticipate, assign, transfer or encumber the Primary Beneficiary's interest in the Trust, nor shall such interest, while in the possession of the Trustee, be liable for, or subject to the debts, contracts, obligations, liabilities or torts of the Primary Beneficiary.

Article VI

Termination. This Trust shall terminate upon the death of the Primary Beneficiary, at which point the remaining Trust property shall be distributed to the Ohio Department of Medicaid or its successor up to an amount equal to the total medical assistance paid on behalf of the Primary Beneficiary; the Trustee is prohibited from repaying other persons or creditors prior to this distribution. Any remaining Trust property after the Ohio Department of Medicaid (or its successor)'s claim has been paid shall be distributed to the estate of the Primary Beneficiary.

 Signed and dated on _____, 20_____.

_____   _____
Grantor   Trustee

CERTIFICATION of TRUST
(Ohio Revised Code Section 5810.13)

_____, as Grantor, and _____, as Trustee, entered into The _____ (Primary Beneficiary) Qualified Income Trust on _____, 20__.

I.   **Trustee.** _____ is the current Trustee of this trust. His/Her current address is _____ .

II. **Limitation of Liability.** I understand that Ohio Revised Code Section 5810.13(F) states that a person who acts in reliance upon this Certification (without knowledge of incorrect representations in the Certification) is not liable to any person for so acting and may assume without inquiry the existence of the facts in this Certification.

III. **Powers of Trustee.** In addition to all other powers granted by law and stated in the Trust, the Trustee shall have the following powers and discretion:

   A. The Trustee shall administer this Trust in good faith to effectuate its purpose, and shall act in accordance with the terms of the Trust and with all applicable laws including, but not limited to Chapters 5801 to 5811 of the Ohio Revised Code.

   B. The Trustee has the power to open and manage accounts with any bank, credit union, or other financial institution.

   C. The Trustee shall not be required to furnish bond nor to obtain leave or confirmation from any court or other person whatever before exercising or performing any such powers.

   D. No person dealing with the Trustee shall be obligated to inquire into the Trustee's authority for any action proposed.

   E. Generally, the Trustee has authority to do all acts and to exercise all rights powers and privileges that an absolute owner of the property would have, subject to the discharge of their fiduciary obligations and subject to any limitations specified in this agreement.

IV. **Revocability.** This trust is irrevocable.

V.   The trust has not been revoked, modified or amended in any way that would cause the representations in this Certification of Trust to be incorrect. This Trust still exists.

VI. The taxpayer identification number (TIN) for this trust is the Primary Beneficiary's social security number.

Signed and dated on _____, 20_____.

_____
Trustee