

Types of Special Needs Trusts

	Source of Funds	Who Establishes	Trustee	Distribution Upon Death
Third Party	Anyone except beneficiary	Anyone except beneficiary	Grantor's wishes	Grantor's wishes
Third Party Pooled Trust	Anyone except beneficiary	Anyone except beneficiary	Non-profit	Grantor's wishes
First Party (d)(4)(A)	Beneficiary with a disability's funds before age 65	Parent, Grandparent, Guardian, Court	Grantor's wishes	Medicaid payback; then remainder beneficiaries
First Party (d)(4)(C) Pooled Trust	Beneficiary with a disability's funds – may be funding penalty after age 65	Beneficiary, Parent, Grandparent, Guardian, Court	Non-profit	Non-profit Trustee; or, Medicaid payback; then remainder beneficiaries