FIRST PARTY SPECIAL NEEDS TRUST

Trust Name: Example Supplemental Needs Trust
Governing State: DC
Effective Date: November 1, 2026

This Trust Agreement (this "Trust Agreement") is entered into and made effective as of November 1, 2026 (the "Effective Date"), by and between **Margaret Weiss, as court-appointed Guardian of the Property of Jonathan P. Weiss**, with an address of 77 Park Avenue, Apt. 14C, New York, NY 10016 (the "Grantor"), and **Empire State Trust Services, LLC**, with an address of 22 Example Way, Seattle, WA (the "Trustee"), for the sole benefit of **Jonathan P. Weiss**, with an address of 31 Example Lane, Columbus, OH (the "Beneficiary").

Recitals

WHEREAS, the Beneficiary is an individual with a disability who is, or may in the future become, eligible for means-tested public-assistance benefits, including Supplemental Security Income (SSI) under Title XVI of the Social Security Act and medical assistance (Medicaid) under Title XIX of the Social Security Act;

WHEREAS, the Grantor desires to establish an irrevocable trust to hold property for the supplemental — and not the basic — support of the Beneficiary, in a manner that does not disqualify the Beneficiary from such means-tested benefits;

WHEREAS, this trust is established under, and is intended to qualify as an exempt trust under, 42 U.S.C. §1396p(d)(4)(A), with assets consisting of the Beneficiary's own property, and is being established by Margaret Weiss, as court-appointed Guardian of the Property of Jonathan P. Weiss, acting as Guardian for the Beneficiary under 42 U.S.C. §1396p(d)(4)(A), as amended;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Grantor and Trustee agree as follows.

Article I — Name, Purpose, and Intent

1.1 Name. This trust shall be known as the **Example Supplemental Needs Trust**. It shall be sufficient that it be referred to as such in any deed, assignment, bequest, or devise by that name.

1.2 Supplemental Needs Purpose. It is the intention of the Grantor to establish a supplemental needs trust which preserves the Beneficiary's eligibility for means-tested benefits, while at the same time making funds available for the Beneficiary's supplemental needs which may not be provided for by means-tested benefits, as deemed appropriate and in the absolute discretion of the Trustee. **No part of the**

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principal or income of this trust shall be used to supplant or replace any public-assistance benefits received by the Beneficiary from or through any county, state, federal, or other governmental agency. This trust is intended to qualify for exclusion from resource-counting under the Social Security Administration's Program Operations Manual System (POMS) SI 01120.200 and SI 01120.201, and for exclusion from Medicaid resource-counting under 42 U.S.C. §1396p(d).

1.3 Initial Funding. The Grantor has transferred to the Trustee the property described on **Schedule A** hereto, with an approximate aggregate value of **$800,000.00** (eight hundred thousand dollars and 00/100), consisting of: Proceeds of personal-injury settlement in Weiss v. MetroTrans Authority, Index No. 154721/2024 (N.Y. Sup. Ct., N.Y. Co.), net of attorney fees and litigation costs, approximately $800,000, deposited to the Trust's custodial account on the Effective Date.. The Grantor confirms that the property funding this trust originates with the Beneficiary and is being contributed by the Grantor in the Grantor's capacity as Guardian of the Beneficiary.

1.5 Establishment under 42 U.S.C. §1396p(d)(4)(A). This trust is established pursuant to 42 U.S.C. §1396p(d)(4)(A) (the "d(4)(A) Trust" provision). The Beneficiary is an individual under the age of 65 who has a disability as defined in 42 U.S.C. §1382c(a)(3). This trust is for the **sole benefit** of the Beneficiary within the meaning of 42 U.S.C. §1396p(d)(4)(A) and SSA POMS SI 01120.201(F). Accordingly, during the Beneficiary's lifetime: (a) no distribution may be made to, or for the primary benefit of, any person other than the Beneficiary; (b) travel expenses of a third party shall be paid from the trust only to the extent the third party is necessary to enable the Beneficiary to travel (POMS SI 01120.201(F)(3)(b)); and (c) no distribution shall be made that is inconsistent with the sole-benefit rule as interpreted by the state Medicaid agency.

1.6 Authorized Establisher. The trust is established by **Margaret Weiss, as court-appointed Guardian of the Property of Jonathan P. Weiss**, acting as Guardian for the Beneficiary. The establisher must possess the authority necessary to establish and fund the trust.

Article II — Irrevocability, Spendthrift, and Governing Law

2.1 Irrevocability. This Trust Agreement is **irrevocable**, and once executed may not be changed, amended, altered, or revoked except as expressly provided herein. In no event shall any change be effective that would: (a) alter the Beneficiary designation expressed herein; (b) expand the Beneficiary's rights in or control over the trust; (c) cause the trust to fail to qualify as a supplemental needs trust under SSA POMS or applicable Medicaid rules; or (d) eliminate, reduce, or delay the Medicaid payback required under Article V. The Grantor hereby surrenders all rights to amend, alter, or revoke this trust, except that the Trustee may make administrative amendments that do not affect the foregoing matters.

2.2 Spendthrift Provision. The trust made by this Trust Agreement shall be a spendthrift trust to the fullest extent allowed by law. The Beneficiary may not voluntarily assign an interest before distribution, to the extent permitted by law. Creditor access, exceptions to spendthrift protection, and mandatory

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reimbursement obligations are governed by applicable law; this clause does not create immunity that the law does not provide. No Beneficiary interest may be anticipated, assigned, pledged, or hypothecated.

2.3 Governing Law. This Trust Agreement shall be governed by and construed in accordance with the laws of the State of DC, without regard to its conflict-of-laws principles. Trust situs shall be DC, and all administrative and judicial proceedings concerning this trust shall occur in DC unless the Trustee, in the Trustee's discretion, changes situs as permitted by applicable law.

Article III — Trustee Discretion, Distributions, and Beneficiary Restrictions

3.1 Absolute Discretion of Trustee. The Trustee shall have **sole discretion, subject to applicable fiduciary duties and mandatory law** to pay to or for the benefit of the Beneficiary such amounts from the income and principal of the trust as the Trustee determines, in the Trustee's absolute judgment, to be appropriate for the Beneficiary's supplemental needs. Distributions shall be non-support and supplemental in nature. **Under no circumstances may the Beneficiary compel any distribution from this trust for any purpose.** The Trustee's discretion in making non-support distributions is final, even if the Trustee elects to make no distributions at all. The absolute and independent judgment of the Trustee, rather than any other party's determination, is intended to be the criterion on which distributions are made. This clause does not exclude judicial review or excuse a breach of fiduciary duty where applicable law provides otherwise. This trust is not a support trust, and no legal obligation of support owed by any person to the Beneficiary is or shall be satisfied by any distribution hereunder.

3.2 Permissible Supplemental Distributions. Without limiting the Trustee's discretion under Section 3.1, the Trustee may, in the Trustee's absolute discretion, make distributions for the following categories of supplemental needs:

- Education, tutoring, vocational training, and related materials;
- Transportation, including acquisition, maintenance, insurance, and operation of a vehicle for the Beneficiary's use;
- Recreation, entertainment, hobbies, and related supplies and memberships;
- Medical, dental, vision, and hearing services, equipment, and supplies not covered by Medicaid or other public benefits;
- Therapeutic equipment, therapy services, and assistive devices;
- Computers, smartphones, tablets, internet service, and assistive technology;
- Personal care attendants and companion services beyond what is provided by Medicaid;
- Fees of attorneys, accountants, financial advisors, care managers, and social-service organizations for services benefiting the Beneficiary;
- Any other goods or services the Trustee determines, in the Trustee's absolute discretion, supplement and do not supplant the Beneficiary's means-tested benefits.

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Savings construction. Should the mere existence of any subparagraph of this Section 3.2 be read to cause a loss or diminution of need-based public benefits, then that subparagraph shall be stricken in favor of the more restrictive provisions herein, and the Trustee's absolute discretion under Section 3.1 shall control.

3.3 Distributions and SSI. For support received on or after September 30, 2024, a meal, groceries delivered to the Beneficiary, or food bought directly from a vendor for the Beneficiary does not count as federal SSI in-kind support and maintenance. The date the Beneficiary receives assistance controls. Cash given to the Beneficiary, including cash to reimburse grocery expenses, and a gift card usable for food, shelter or cash can count as unearned income, subject to applicable exclusions. Record the payee, item, amount and date of receipt. For a card, also record its restrictions and whether it can be sold or converted to cash.

Shelter supplied or paid for by others can affect SSI. The one-third reduction generally applies when the Beneficiary lives in another person’s household for a full calendar month, receives shelter from others there, and household members provide or pay for all of the Beneficiary’s meals. Meals help determine which valuation rule applies even though their value is excluded. Under the one-third rule, SSA counts one-third of the applicable federal benefit rate. Otherwise, the presumed maximum value for countable shelter is one-third of that rate plus $20. The Beneficiary may show that the shelter’s current market value less their payment, or the amount someone actually pays for it, is lower. The ceiling does not predict the amount of a benefit reduction.

Before making distributions, the Trustee shall evaluate the current SSI and Medicaid consequences, including applicable exclusions, with a qualified benefits adviser. For assistance received before September 30, 2024, use the rules applicable to that period. Medicaid rules, the law governing this trust and the Beneficiary’s circumstances require separate review.

3.4 Restrictions on Beneficiary. Notwithstanding any other provision of this Trust Agreement, and to preserve the Beneficiary's eligibility for means-tested benefits:

1. The Beneficiary **shall not** serve as sole Trustee or co-Trustee of this trust;
2. The Beneficiary **shall not** remove any Trustee;
3. The Beneficiary **shall not** appoint any successor Trustee;
4. The Beneficiary **shall not** direct, assign, distribute, or authorize any distribution from the trust;
5. The Beneficiary **shall not** hold any power of appointment — general or special — over any trust property; and
6. The Beneficiary **shall not** withdraw any property from the trust.

Any purported exercise by the Beneficiary of any of the foregoing powers shall be void ab initio.

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3.5 Benefits and Creditor Treatment. Benefits agencies and courts determine the treatment of this trust under applicable law. A statement in this agreement cannot itself exclude an asset, defeat a creditor or reimbursement claim, or preserve eligibility. If a term creates an eligibility concern, the Trustee shall obtain legal advice and any required court or agency approval before relying on an amendment or disregarding that term.

3.6 Access to Health and Benefits Records. This trust does not itself authorize disclosure of protected health information. Before obtaining records, the Trustee shall establish a lawful basis for access, such as a separate valid authorization satisfying 45 C.F.R. §164.508 or authority as a personal representative under applicable law. Any authorization must identify the information, disclosing and receiving persons, purpose, expiration, signature and representative authority, and required notices about revocation, conditioning and redisclosure. Benefits agencies may require their own authorization or representative forms. Signing this trust does not substitute for those forms.

Article IV — Trustee Powers, Succession, and Compensation

4.1 Trustee Powers. In addition to all powers granted by applicable law (including the Uniform Trust Code and the Uniform Prudent Investor Act as adopted in DC), the Trustee shall have full power and authority to: (a) invest and reinvest trust assets in any kind of property, real or personal, including stocks, bonds, mutual funds, exchange-traded funds, and real property, applying the prudent-investor standard; (b) retain any property originally contributed to the trust without liability for depreciation; (c) sell, exchange, lease, mortgage, or otherwise dispose of trust property on such terms as the Trustee deems appropriate; (d) borrow money for trust purposes and pledge trust property as security; (e) employ agents, attorneys, accountants, investment advisors, and care managers and pay their reasonable compensation; (f) maintain, pay premiums on, and exercise rights under life-insurance policies; (g) pay all taxes, assessments, and administrative expenses; (h) execute all documents necessary to administer the trust; (i) make distributions in cash or in kind, and in such proportions among permissible distributees as the Trustee determines; (j) open and maintain an ABLE account for the Beneficiary and fund it from trust assets; and (k) obtain an Employer Identification Number (EIN) and file all required federal and state tax returns.

4.3 Successor Trustees. Upon the death, resignation, incapacity, or removal of the Trustee, **Hudson Fiduciary Partners LLC, with an address of 111 Broadway, Suite 1800, New York, NY 10006** shall serve as successor Trustee. If no named successor is able and willing to serve, any interested person (other than the Beneficiary) may petition a court of competent jurisdiction to appoint a successor Trustee, which may be a corporate or professional fiduciary. No successor Trustee shall be the Beneficiary, nor any person whose service would cause the trust to become a countable resource of the Beneficiary under SSI or Medicaid rules.

4.4 Trustee Compensation. The Trustee shall be entitled to compensation in accordance with the Trustee's then-current published fee schedule for trusts of this type, plus reimbursement for reasonable

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expenses.

4.5 Trustee Liability and Exculpation. The Trustee shall not be liable for any loss, damage, or expense resulting from any act or omission performed in good faith and consistent with the terms of this Trust Agreement and the prudent-investor standard, except for liability arising from the Trustee's own fraud, willful misconduct, or gross negligence. The Trustee shall not be liable to the remainder beneficiaries in the event that the trust assets are exhausted by providing for the Beneficiary's supplemental needs in accordance with this Trust Agreement.

Article V — Termination and Remainder

5.1 Termination Events. This trust shall terminate upon the earliest of: (a) the death of the Beneficiary; (b) the exhaustion of trust assets; or (c) the order of a court of competent jurisdiction terminating the trust.

5.2 Medicaid Payback — 42 U.S.C. §1396p(d)(4). Upon the Beneficiary's death, each State that furnished Medicaid medical assistance on the Beneficiary's behalf shall receive the remaining funds up to the total amount paid on the Beneficiary's behalf under its State plan. The Trustee shall identify and notify each State that furnished assistance, request its claim and verify the amount due. A State's claim does not depend on its being the governing State or the Beneficiary's final residence. If funds are insufficient to pay all qualifying State claims in full, divide the available funds proportionately among those States based on their verified claims.

Order of payment at death. The States are the first payees, subject only to the exceptions permitted for winding up the trust: taxes owed by the trust to a State or the federal government because of the Beneficiary's death and reasonable fees for necessary closing work, such as a final accounting and filing required documents. Do not pay funeral expenses, third-party debts, a remainder beneficiary's inheritance taxes or payments to remainder beneficiaries ahead of Medicaid reimbursement. After satisfying the obligations above, distribute any balance under Section 5.5.

5.3 Early termination during the Beneficiary's lifetime. When a court terminates this trust before the Beneficiary's death, the Beneficiary has no power under this agreement to terminate it. Subject only to taxes owed by the trust because of termination and reasonable fees and expenses of winding it up, the Trustee shall first reimburse every State that furnished Medicaid assistance on the Beneficiary's behalf, up to the total paid under its plan. Apply the proportional allocation in Section 5.2 if funds fall short. After reimbursement, distribute every remaining amount solely for the benefit of the living Beneficiary. No remainder beneficiary or other person may share in this distribution.

5.5 Remainder Beneficiaries. This remainder provision applies at the Beneficiary's death. Section 5.3 controls any earlier termination. After payment of all expenses, taxes, and Medicaid reimbursement, the remaining principal and accumulated income of the trust shall be distributed to the following remainder beneficiaries:

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Jordan Example, subject to the applicable payback and remainder provisions.

If any named remainder beneficiary predeceases the Beneficiary, that share shall be distributed **per stirpes to the predeceased beneficiary's descendants**.

Article VI — Rule Against Perpetuities

6.1 Rule Against Perpetuities — Savings Clause. All distributions required by this Trust Agreement and the final accounting of the trust must be accomplished no later than twenty-one (21) years after the last to die of the expressly named remainder beneficiaries or, if all such beneficiaries are charities, twenty-one (21) years after the death of the Beneficiary. No judicial modification of this Section 6.1 shall be permitted except as required to preserve the supplemental-needs purpose of the trust.

Article VII — State-Specific Provisions

Article VIII — Miscellaneous

8.1 Notices. Notices under this agreement shall be in writing and delivered to the relevant party at the address stated above, or an updated address supplied in writing. Statutory notices, court filings, agency reporting, and accounting duties remain subject to applicable law.

8.2 Interpretation. The Trustee shall administer this agreement subject to mandatory law and applicable court orders. If a provision cannot lawfully be applied, the Trustee shall obtain any necessary instructions or approval before relying on a modification. A statement of intent in this agreement does not determine public-benefit eligibility or bind an agency or court.

Execution and Acceptance

The Grantor adopts this agreement and the funding schedule below, subject to completion of the applicable execution and transfer requirements.

Grantor: **Margaret Weiss, as court-appointed Guardian of the Property of Jonathan P. Weiss**

Grantor

_____ SIGNATURE

_____ DATE

The undersigned Trustee accepts the appointment and agrees to administer property actually received under this agreement, subject to its terms and applicable law.

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Trustee: **Empire State Trust Services, LLC**

Trustee

_____ SIGNATURE

_____ DATE

Execution witnesses. Complete any required witness procedure for the governing jurisdiction and type of instrument. These blanks alone do not establish compliance with that procedure.

Witness 1	**Witness 2**
_____	_____
PRINTED NAME	PRINTED NAME
_____	_____
SIGNATURE	SIGNATURE
_____	_____
DATE	DATE

Notarial certificate. Have the authorized notary attach and complete the certificate appropriate to the governing jurisdiction and the act performed. This instruction is not a completed acknowledgment or jurat.

Schedule A — Funding Record

Trust: **Example Supplemental Needs Trust**
Description of intended initial property: Proceeds of personal-injury settlement in Weiss v. MetroTrans Authority, Index No. 154721/2024 (N.Y. Sup. Ct., N.Y. Co.), net of attorney fees and litigation costs, approximately $800,000, deposited to the Trust's custodial account on the Effective Date.
Estimated value: $800,000.00

Listing property here does not itself complete a deed, assignment, account retitling, beneficiary designation, court approval, or other required transfer. Maintain records identifying each asset, its owner and source, date actually received, and any transfer document or court order. The Trustee shall confirm receipt before recording property as funded.

Property actually received / transfer reference: _____
Date received: _____
Trustee confirmation: _____

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