

**TRUSTEE INSTRUCTIONS**  
**for the Minnesota Supplemental Needs Trust**  
**(Minn. Stat. § 501C.1205, Subd. 2)**

It is imperative that you closely observe the statutory requirements and guidelines as you administer a Minnesota Supplemental Needs Trust. Failure to make disbursements according to the statutory requirements can result in a determination that the funds are available to the beneficiary. If the Trust funds are deemed available, continuance of some, if not all, of the beneficiary's public benefit funds may be denied due to an excess of available funds.

Keeping this in mind, please review the following:

1. Under NO CIRCUMSTANCES can the Trust assets be directly disbursed to the beneficiary. In other words, you cannot write checks or make payments directly to him/her. All payments from the Trust should be made to the person or persons supplying goods or services to the beneficiary or on his/her behalf.
2. If the beneficiary has established a qualified ABLE account, transfers of trust assets can be made directly to the qualified ABLE account.
3. Under NO CIRCUMSTANCES can you place any assets received from any government unit or agency into the beneficiary's supplemental needs trust, including Social Security payments, VA payments, etc.
4. Trust funds cannot be used to pay for items or services for the beneficiary that are already provided or could be provided by any governmental unit. Generally, the items and services provided by governmental units or agencies cover basic needs such as food, shelter, and medical care. The Trust can provide for the beneficiary's reasonable expenses for the following needs only when benefits from publicly funded benefit programs are not sufficient to provide adequately for them or they are not available from public sources:
  - Special medical care, equipment, dental care, personal supervision, companion services, private room charges, counseling and treatment not covered by publicly funded benefit programs, and legal, accounting and other professional fees.
  - The purchase, maintenance, repair or modification of a home suitable for a person having the beneficiary's disability. If any real estate is used for homestead residential purposes for the beneficiary, he/she shall have the unqualified right to reside in and occupy such property so long as the Trustees (or the guardian or conservator of the beneficiary) deem such residence to be desirable, practicable and safe.

**TRUSTEE INSTRUCTIONS**  
**(Continued)**

- Transportation or a suitable vehicle, and for comfort, convenience and reasonable luxuries which may include, but are not necessarily limited to, entertainment, education, vacations and travel, as the Trustees, in the Trustees' sole discretion, deem advisable.
5. **The Trust can consist of funds and assets belonging to anyone other than the beneficiary. Resources or income belonging to the beneficiary cannot be added to the Trust at any time.**
  6. This supplemental needs trust is for the sole benefit of the beneficiary during his/her lifetime.
  7. The residual beneficiaries identified in the trust will receive any funds remaining in the Trust when the beneficiary dies, less any of the beneficiary's final expenses and the final costs of administering and terminating the Trust.
  8. The Trustee must keep accurate records of money and/or property received into the Trust as well as payments made out of the Trust.
  9. The Trustee has a fiduciary responsibility to make certain all necessary tax filings on behalf of the Trust are made on time. The Trustee should check with a qualified tax professional to determine whether an income tax return must be filed on behalf of the Trust.
  10. The Trustee must report the existence of the Supplemental Needs Trust on the application for Medical Assistance, the application for recertification of Medical Assistance or to the County in which the beneficiary receives medical assistance benefits.

**Guzmán LaLonde, PA**  
14847 Energy Way  
Apple Valley, MN 55124  
Phone: 952-432-0648  
[www.guzmanlalonde.com](http://www.guzmanlalonde.com)