**Section 120.346 Medicaid Qualifying Trusts**

a) This Section applies to trusts established prior to August 11, 1993.

b) The maximum amount of payment permitted under the terms of a Medicaid qualifying trust (described in subsection (c) below) shall be considered in determining eligibility for medical assistance, whether or not the maximum amount was distributed to the individual. The maximum amount is considered in determining eligibility for medical assistance, whether or not the trust is irrevocable or established for reasons other than to qualify for Medicaid.

c) A Medicaid qualifying trust is a trust, or similar legal device, established (other than by will) by an individual (or an individual's spouse) under which the individual may be the beneficiary of all or part of the payments from the trust and the distribution of such payments is determined by one or more trustees who are permitted to exercise any discretion with respect to the distribution to the individual.

(Source: Amended at 19 Ill. Reg. 2905, effective February 27, 1995)