

# SUPPLEMENTAL NEEDS TRUSTS

(SPECIAL NEEDS TRUST)

**Capital First Trust Company** has been an industry leader in the Supplemental Needs Trust community for over 20 years. Serving as the corporate trustee and administrator of First Party and Third Party Supplemental Needs Trusts, we have the experience, focus, and resources to excel in an area where many corporate fiduciaries are increasingly reluctant to serve. At Capital First, we fully understand the complexities of complying with the numerous statutes and regulations involved in the administration of Supplemental Needs Trusts while at the same time maintaining eligibility for government benefits.



## THIRD PARTY TRUSTS:

FUNDED BY A FAMILY MEMBER FOR THE BENEFIT OF A LOVED ONE

Capital First works closely with the estate planning attorney, CPA, and the financial advisor to maintain entitlement eligibility during the beneficiary's lifetime as well as timely distributions of remainder interests.

Trust beneficiaries and their families work closely with a dedicated trust professional who understands the importance of serving the needs of the Supplemental Needs beneficiary.

## FIRST PARTY TRUSTS:

FUNDED BY SETTLEMENT FUNDS FROM A LAWSUIT

Capital First works closely with attorneys and quite often with Structured Settlement brokers to ensure the trust meets the needs and requirements of the beneficiary. Our tenure in the business allows us to compliment the trust planning process and ensure ongoing compliance of the trust while at the same time, providing beneficiaries with the peace of mind an experienced and time-tested corporate trustee provides.

