Ohio Revised Code
Section 5804.18 When certain trust is irrevocable.
Effective: January 1, 2007
Legislation: House Bill 416 - 126th General Assembly

A trust described in 42 U.S.C. 1396p(d)(4) is irrevocable if the terms of the trust prohibit the settlor from revoking it, whether or not the settlor's estate or the settlor's heirs are named as the remainder beneficiary or beneficiaries of the trust upon the settlor's death.