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**INCOME**

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**GENERAL-INCOME RULES**

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**D. INCOME FROM  
TRUSTS/CONSERVA-  
TORSHIPS**

Generally, if the client/beneficiary has a right to the income from the principal of a trust/conservatorship, it is income to him/her as it becomes available. If the client/beneficiary has no right to the income from the trust/conserved funds, then only the payments actually paid from the trust would be income.

The income/resource rules that apply to a trust or conservatorship depend on when the trust, guardianship or conservatorship was established. Refer to the Resource section for a complete discussion of the income/resource rules that apply to trusts/conservatorships.