

Qualified Income Trust, or Miller Trust

Individuals whose gross monthly income exceeds \$1,809.00 in 2006 must establish an irrevocable Qualified Income Trust (QIT) before becoming eligible for Medicaid benefits. The individual's income funds the QIT, and distributions are made monthly from the QIT for medical care and other allowed expenses. It is crucial that the QIT be properly drafted, executed, and administered. As such, the advice of an Elder Law Attorney is invaluable in establishing a QIT in Georgia.