

<i>Feature</i>	<i>2036</i>	<i>2038</i>
Includes entire property if power over income retained	Yes	No
Powers limited by ascertainable standard ignored	Yes	Yes
Administrative powers OK	Yes	Yes
Uniform Transfers to Minors Act transfers may be includible	Yes	Yes
Contingent powers trigger inclusion	Yes	No
Requirement that power be “retained” by decedent	Yes	No