

Independent Trust Company

- Independence allows for greater trust administrative flexibility
- Non-Traditional Trust Assets (Real Estate, Closely Held Stock, Partnerships)
- Self Directed Trusts
- Irrevocable Life Insurance Trusts (ILITs)
- Guardianships
- Special Needs Trusts
- Advisor Friendly/Collaborative Approach

South Dakota Trust Powers

- Rated #1 Trust Jurisdiction in all categories by Trust and Estates Magazine in 2004, 2007, 2010, 2012
- Industry leading and oldest Domestic Asset Protection Provisions (2 year “look back”/fraudulent conveyance (lowest in the country - Delaware is 4 years)
- Best and Oldest Rule Against Perpetuities state
- Best Private Family Trust Company Statutes
- No taxation on trust assets (non state income, capital gains, dividend/interest, and/or intangible taxes, state LLC and LLP tax, no state gift tax)
- Lowest Insurance Premium tax in the country (8 basis points - Pennsylvania and Delaware - 200 basis points)
- Excellent directed and delegated trust provisions allowing trustees to work with outside investment managers and work with non-traditional assets
- Efficient and cost-effective process for trust modification, reformation, decanting and virtual representation
- Best Trust Privacy Statute in the U.S. (only state with total seal forever - Delaware is only 3 years)

World Class Trust Accounting Capabilities

- Sungard Advantage Platform - rated Top Trust Accounting Platform by The Trust Advisor Magazine for 2011
- Industry leading reporting capabilities
- Excellent web access capabilities

Family Office Services

- Objective, Collaborative and Comprehensive financial counsel
- Coordination of Professionals (CPA, Atty, Insurance, Investment, Banking)
- Lifestyle Management/Convenience Services (Bill Pay, Property Management, Personal Recording Keeping)
- Back Office and Operational Foundation Management
- Family Business Advisory
- Wealth Education - preparation of next Generation for responsibilities of wealth