

1st Annual Dynasty Trust State Rankings Chart

Rank	State	Rule Against Perpetuities (30% weight)	State Income Tax (25% weight)	Third-Party Spendthrift Trust Provision Effective Against Divorcing Spouse / Child Support (Divorcing Spouse – 15% weight / Child Support – 2.5% weight)	Domestic Asset Protection Trust State Ranking (10% weight)	Decanting Statute (5% weight)	Directed Trust Statute (5% weight)	Reputation / Other Adjustments (7.5% weight)	Total Score
1	South Dakota	Perpetual	No	Protected	Ranked #2	Yes	Yes	Significant	97
2	Alaska	Perpetual/ 1,000 years if exercise power of appointment	No	Protected	Ranked #3	Yes	Yes	Significant	95.5
3	Nevada	365 years	No	Protected	Ranked #1	Yes	Yes	Significant	95
4	Tennessee	360 years	No (except dividends/ interest on residents)	Protected	Ranked #5	Yes	Yes	Relatively High	88
5 (tie)	Delaware	Perpetual for personal property/ 110 years for real estate	No (except residents)	Divorcing spouse = Not Protected Child Support = Not Protected (Garretson v. Garretson (1973))	Ranked #4	Yes	Yes	Significant	79
5 (tie)	Wyoming	1,000 years	No	Divorcing spouse = Protected Child Support = Not Protected (Wyo. Stat. Ann. §4-10-503(b))	Ranked #9	No	Yes	High	79
7	New Hampshire	Perpetual	No (except dividends, interest on residents)	Divorcing spouse = Not Protected Child Support = Not Protected (N.H. Rev. Stat. Ann. §564-B:5-503(b)(1)-(2))	Ranked #7	Yes	Yes	High	77
8	Ohio	Perpetual	No (except residents)	Divorcing spouse = Protected Child Support = Not Protected (Ohio Rev. Code Ann. §5805.02(B)(1))	None	Yes	Yes	Medium	72.5
9	Illinois	Perpetual	No (except residents)	Divorcing spouse = Protected Child Support = Not Protected (735 Ill.Comp. Stat. Ann.5/2-1403 codifying <i>Matt. v. Matt</i> (1985))	None	Yes	Yes (1/1/2013)	Medium	71.5
10	Florida	360 years	No	Divorcing spouse = Not Protected Child Support = Not Protected (Fla. Stat. Ann. §736.0503(2)(a) codifying <i>Bacardi v. White</i> (1985))	None	Yes	Yes	Medium	66

Honorable Mention (in alphabetical order): Rhode Island, Washington, Wisconsin

The Domestic Asset Protection Trust State Ranking column is based on the 3rd Annual Domestic Asset Protection Trust State Rankings Chart created in April 2012 at http://www.oshins.com/images/DAPT_Rankings.pdf.

1st Annual Dynasty Trust State Rankings Chart created in October 2012.

Copyright © 2012 by Steve Oshins (soshins@oshins.com / www.oshins.com / (702) 341-6000, ext. 2. All rights reserved.

Steve Oshins is a member of the Law Offices of Oshins & Associates, LLC in Las Vegas, Nevada. He is rated AV by the *Martindale-Hubbell Law Directory* and is listed in *The Best Lawyers in America*®. He was inducted into the NAEPC Estate Planning Hall of Fame® in 2011 and has been named one of the Top 100 Attorneys in *Worth*. He can be reached at 702-341-6000, ext. 2 or soshins@oshins.com. His law firm's website is www.oshins.com.