

# 7th Annual Dynasty Trust State Rankings Chart

| Rank     | State | Perpetuities Statute                               | Rule Against Perpetuities (40% weight)                     | State Income Tax (25% weight)                | Third-Party Spendthrift Trust Provision Effective Against Divorcing Spouse/Child Support (Divorcing Spouse – 7.5% weight/Child Support – 2.5% weight) | Discretionary Trust Protected from Divorcing Spouse/Child Support (2.5% weight)   | Domestic Asset Protection Trust State Ranking (10% weight) | Trust Decanting State Ranking (10% weight) | Non-Judicial Settlement Agreement Statute (2.5% weight) | Total Score |
|----------|-------|--|--|--|---|---|--|--|---|-------------|
| 1        | SD    | <a href="#">SD Codified L § 43-5-8</a>             | Perpetual  | No   | Protected   | Protected   | Ranked #2  | Ranked #1                                  | Yes   | 99.5        |
| 2        | NV    | <a href="#">NV Rev Stat § 111.1031</a>             | 365 years  | No   | Protected   | Protected   | Ranked #1  | Ranked #2                                  | Yes   | 98.5        |
| 3        | TN    | <a href="#">TN Code § 66-1-202(f)</a>              | 360 years  | No (except dividends/ interest on residents) | Protected   | Protected   | Ranked #4 (tie)  | Ranked #3                                  | Yes   | 95.5        |
| 4        | AK    | <a href="#">AK Stat § 34.27.051</a>                | Perpetual/ 1,000 years if exercise power of appointment    | No   | Protected   | Protected   | Ranked #7  | Ranked #7 (tie)                            | No  | 94          |
| 5        | WY    | <a href="#">WY Stat § 34-1-139</a>                 | 1,000 years  | No   | Divorcing spouse = Protected<br>Child support = Not Protected<br><a href="#">(WY Stat § 4-10-503(b))</a>  | Protected   | Ranked #10   | Ranked #10 (tie)                           | Yes   | 89.5        |
| 6        | RI    | <a href="#">RI Gen L § 34-11-38</a>                | Perpetual  | No (except residents)                        | Protected   | Protected   | Ranked #8  | Ranked #20                                 | No  | 87.5        |
| 7        | OH    | <a href="#">Ohio Rev Code § 2131.09(B) and (C)</a> | Perpetual/ 1,000 years if exercise power of appointment    | No (except residents)                        | Divorcing spouse = Not Protected<br>Child support = Not Protected<br><a href="#">(Ohio Rev Code § 5805.02(B)(1))</a>                                  | Protected   | Ranked #3  | Ranked #6                                  | Yes   | 86          |
| 8        | DE    | <a href="#">25 DE Code § 503</a>                   | Perpetual for personal property/ 110 years for real estate | No (except residents)                        | Divorcing spouse = Not Protected<br>Child support = Not Protected<br><a href="#">(Garretson v. Garretson (1973))</a>                                  | Protected   | Ranked #6  | Ranked #5                                  | Yes   | 85          |
| 9        | IL    | <a href="#">765 ILCS 305/3</a>                     | Perpetual  | No (except residents)                        | Divorcing spouse = Protected<br>Child support = Not Protected<br><a href="#">(735 ILCS 5/2-1403 codifying In re Matt (1985))</a>                      | Protected   | None   | Ranked #7 (tie)                            | Yes   | 84.5        |
| 10 (tie) | MO    | <a href="#">MO Rev Stat § 456.025</a>              | Perpetual  | No (except residents)                        | Divorcing spouse = Not Protected<br>Child support = Not Protected<br><a href="#">(Mo. Rev. Stat. § 456.5-503(2))</a>                                  | Protected   | Ranked #4 (tie)  | Ranked #10 (tie)                           | Yes   | 84          |
| 10 (tie) | NH    | <a href="#">NH Rev Stat § 564:24</a>               | Perpetual  | No (except dividends, interest on residents) | Divorcing spouse = Not Protected<br>Child support = Not Protected<br><a href="#">(NH Rev Stat § 564-B:5-503(b)(1)-(2))</a>                            | Protected   | Ranked #9  | Ranked #4                                  | Yes   | 84          |
| 12       | FL    | <a href="#">FL Stat § 689.225(2)(f)</a>            | 360 years  | No   | Divorcing spouse = Not Protected<br>Child support = Not Protected<br><a href="#">(FL Stat § 736.0503(2)(a) codifying Bacardi v. White (1985))</a>     | Writ of garnishment allowed for spouse, former spouse, child support, child support<br><a href="#">(FL Stat § 736.0503(3); Berlinger v. Casselberry (2013))</a> | None   | Ranked #26                                 | Yes   | 68          |

\*The Domestic Asset Protection Trust State Ranking column is based on the 9th Annual Domestic Asset Protection Trust State Rankings Chart created in April 2018 at [http://www.oshins.com/images/DAPT\\_Rankings.pdf](http://www.oshins.com/images/DAPT_Rankings.pdf).

\*The Trust Decanting State Ranking column is based on the 5th Annual Trust Decanting State Rankings Chart created in January 2018 at [http://www.oshins.com/images/Decanting\\_Rankings.pdf](http://www.oshins.com/images/Decanting_Rankings.pdf).

\*This Dynasty Trust State Rankings Chart created in October 2018. Original Dynasty Trust State Rankings Chart created in October 2012.

Copyright © 2012-2018 by Steve Oshins ([soshins@oshins.com](mailto:soshins@oshins.com) / [www.oshins.com](http://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 was inducted into the NAEPC Estate Planning Hall of Fame® in 2011. He was named one of the 24 "Elite Estate Planning Attorneys" and the "Top Estate Planning Attorney of 2018" by *The Wealth Advisor* and one of the Top 100 Attorneys in *Worth*. He is listed in *The Best Lawyers in America*® which also named him Las Vegas Trusts and Estates/Tax Law Lawyer of the Year in 2012, 2015, 2016 and 2018. He can be reached at 702-341-6000, ext. 2 or [soshins@oshins.com](mailto:soshins@oshins.com). His law firm's website is [www.oshins.com](http://www.oshins.com).