

4th Annual Dynasty Trust State Rankings Chart

| Rank | State | Perpetuities Statute | Rule Against Perpetuities (35% 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 (7.5% weight) | Domestic Asset Protection Trust State Ranking (10% weight) | Trust Decanting State Ranking (12.5% weight) | Total Score |
|---------|---------------|--|--|--|---|--|--|--|-------------|
| 1 | South Dakota | SD Codified L § 43-5-8 | Perpetual | No | Protected | Protected | Ranked #2 | Ranked #1 | 99.5 |
| 2 | Nevada | NV Rev Stat § 111.1031 | 365 years | No | Protected | Protected | Ranked #1 | Ranked #2 | 98.5 |
| 3 | Tennessee | TN Code § 66-1-202(f) | 360 years | No (except dividends/ interest on residents) | Protected | Protected | Ranked #3 | Ranked #3 | 97 |
| 4 | Alaska | AK Stat § 34.27.051 | Perpetual/ 1,000 years if exercise power of appointment | No | Protected | Protected | Ranked #7 | Ranked #7 | 94 |
| 5 | Wyoming | WY Stat § 34-1-139 | 1,000 years | No | Divorcing spouse = Protected Child Support = Not Protected (WY Stat § 4-10-503(b)) | Protected | Ranked #8 | Ranked #11 (tie) | 89.5 |
| 6 (tie) | Delaware | 2 DE Code § 503 | Perpetual for personal property/ 110 years for real estate | No (except residents) | Divorcing spouse = Not Protected Child Support = Not Protected (Garretson v. Garretson (1973)) | Protected | Ranked #5 (tie) | Ranked #5 | 85.5 |
| 6 (tie) | Ohio | Ohio Rev Code § 2131.09(B) and (C) | Perpetual/ 1,000 years if exercise power of appointment | No (except residents) | Divorcing spouse = Not Protected Child Support = Not Protected (Ohio Rev Code § 5805.02(B)(1)) | Protected | Ranked #4 | Ranked #6 | 85.5 |
| 8 | New Hampshire | NH Rev Stat § 564:24 | Perpetual | No (except dividends, interest on residents) | Divorcing spouse = Not Protected Child Support = Not Protected (NH Rev Stat § 564-B:5-503(b)(1)-(2)) | Protected | Ranked #10 | Ranked #4 | 85 |
| 9 | Illinois | 765 ILCS 305/3 | Perpetual | No (except residents) | Divorcing spouse = Protected Child Support = Not Protected (735 ILCS 5/2-1403 codifying In re Matt (1985)) | Protected | None | Ranked #10 | 82 |
| 10 | Florida | FL Stat § 689.225(2)(f) | 360 years | No | Divorcing spouse = Not Protected Child Support = Not Protected (FL Stat § 736.0503(2)(a) codifying Bacardi v. White (1985)) | Writ of garnishment allowed for spouse, former spouse, child support (FL Stat § 736.0503(3); Berlinger v. Casselberry (2013)) | None | Ranked #19 (tie) | 62.5 |

*The Domestic Asset Protection Trust State Ranking column is based on the 6th Annual Domestic Asset Protection Trust State Rankings Chart created in April 2015 at http://www.oshins.com/images/DAPT_Rankings.pdf.

*The Trust Decanting State Ranking column is based on the 2nd Annual Trust Decanting State Rankings Chart created in January 2015 and updated in February 2015 at http://www.oshins.com/images/Decanting_Rankings.pdf.

*This Dynasty Trust State Rankings Chart created in October 2015. Original Dynasty Trust State Rankings Chart created in October 2012.

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