

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 <i>In re Matt</i> (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 <i>Bacardi v. White</i> (1985))	Writ of garnishment allowed for spouse, former spouse, child support (FL Stat §736.0503(3); <i>Berlinger v. Casselberry</i> (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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