

4th Annual Domestic Asset Protection Trust State Rankings Chart

Rank	State	State Income Tax (65% weight)	Statute of Limitations (Future Creditor) (5% weight)	Statute of Limitations (Preexisting Creditor) (5% weight)	Spouse/ Child Support Exception Creditors (5% weight)	Preexisting Torts Exception Creditors/Other Exception Creditors (5% weight)	Ease of Use – Is a new Affidavit of Solvency required for every new transfer? (5% weight)	Reputation/ Fraudulent Transfer Standard//Other Adjustments (10% weight)	Total Score
1	Nevada	No	2 Yrs.	2 Yrs. or 0.5 Yr. Discovery	No	No	No Affidavit Required	Significant	99
2	South Dakota	No	2 Yrs.	2 Yrs. or 0.5 Yr. Discovery	Divorcing Spouse; Alimony; Child Support (only if indebted at time of transfer)	No	No Affidavit Required	Significant	97
3	Alaska	No	2 Yrs.	2 Yrs. or 0.5 Yr. Discovery	Divorcing Spouse	No	Affidavit Required	Significant	91*
4 (tie)	Ohio	No (except residents)	1.5 Yrs.	1.5 Yrs. or 0.5 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	No	Affidavit Required	Medium	87
4 (tie)	Tennessee	No (except dividends/ interest on residents)	2 Yrs.	2 Yrs. or 0.5 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	No	Affidavit Required	High	87**
6	Delaware	No (except residents)	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts	No Affidavit Required	Significant	80
7	Wyoming	No	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Child Support	Property listed on app. to obtain credit – but only as to that lender	Affidavit Required	High	78
8	Rhode Island	No	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts	No Affidavit Required	Medium	75
9	New Hampshire	No (except dividends/ interest on residents)	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts	No Affidavit Required	High/ Limited clear and convincing evidence standard	73
10	Utah	Very questionable/ limited ability to avoid	2 Yrs.	2 Yrs. or 1 Yr. Discovery (also 120-day mailing/publication option)	No	No	Affidavit Required	Low/Missing clear and convincing evidence standard	70***
11	Missouri	No (except Missouri source income)	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Alimony; Child Support	State/U.S. to extent state/federal law provides	No Affidavit Required	Low	68
12	Hawaii	No (except residents)	2 Yrs.	2 Yrs. Pers. Injury; 6 Yrs. Contract	Divorcing Spouse; Alimony; Child Support	Preexisting Torts, Certain Lenders, Hawaii Tax	No Affidavit Required	Low/Limited clear and convincing evidence standard	67
13	Virginia	Yes	None	5 Yrs.	Child Support	Creditor who has provided services to protect trust; U.S., city, etc.	No Affidavit Required	Low	53
14	Oklahoma	Yes	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Child Support	Protection limited to \$1,000,000	No Affidavit Required	Low	48
15	Colorado	Yes	Not clear if protection from any creditor	Not clear if protection from any creditor	Not clear if protection from any creditor	Not clear if protection from any creditor	No Affidavit Required	Low	0

4th Annual Domestic Asset Protection Trust State Rankings Chart created in April 2013. Original State Rankings Chart created in April 2010. Copyright © 2010-2013 by Steve Oshins (soshins@oshins.com / www.oshins.com / (702) 341-6000, ext. 2. All rights reserved. Includes known 2013 legislation. *Alaska's score assumes passage of Alaska HB 102. If it doesn't pass, then Alaska's Total Score = 81, not 91. **Tennessee's score assumes passage of Tennessee SB 713/HB 873. If it doesn't pass, then Tennessee's Total Score = 73, not 87. ***Utah's law is great for Utah residents, but is ranked low because of its state income tax uncertainty for non-residents.

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 24 “Elite Estate Planning Attorneys” by *The Trust Advisor* and 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.