

The Vital Importance of Choosing the Correct Trust Jurisdiction

	South Dakota	Delaware	Pennsylvania
Domestic Asset Protection Statute	Yes Two Year Fraudulent Conveyance Statute	Yes Four Year Fraudulent Conveyance Statute	No Domestic Asset Protection Statute
State Taxation	No State Taxation on Trust Assets	No State Taxation on Trust Assets (only for non-residents)	Yes Taxation on Trust Assets
Trust Privacy Provision	Yes - Total Seal Forever No Public Filing of Trust Documents, Provisions, or Amendments	Yes - Three Year Seal After three years, trust documents, provisions, and amendments are open to the public	No Privacy Provisions Trust documents, provisions, and amendments are open to the public
Dynasty Trusts	Yes Ranked as having the #1 dynasty trust provisions in the nation [1]	Yes Ranked as having the #7 dynasty trust provisions in the nation [1]	Yes Is not ranked among the top 10 dynasty trusts in the nation [1]
Directed Trusts	Yes	Yes	No
Trust Protector	Yes	Yes	Yes
Reformation	Yes	Yes	Yes
Decanting Statute	Yes Ranked #1 in the nation [2]	Yes Ranked #4 in the nation [2]	No
Insurance Premium Tax	8 basis points	200 basis points	200 basis points

[1] - see Steve Oshin's "2nd Annual Dynasty Trust State Rankings Chart"

[2] - see Steve Oshin's "1st Annual Trust Decanting State Rankings Chart"