

## 3rd Annual Dynasty Trust State Rankings Chart

Rank	State	Rule Against Perpetuities (30% weight)	State Income Tax (25% weight)	Third-Party Spendthrift Trust Provision Effective Against Divorcing Spouse/ Child Support (Divorcing Spouse – 10% 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)	Reputation (2.5% weight)	Total Score
1	South Dakota	Perpetual	No	Protected	Protected	Ranked #2	Ranked #1	Significant	99
2	Nevada	365 years	No	Protected	Protected	Ranked #1	Ranked #2	Significant	98
3	Alaska	Perpetual/ 1,000 years if exercise power of appointment	No	Protected	Protected	Ranked #5	Ranked #8 (tie)	Significant	95
4	Tennessee	360 years	No (except dividends/ interest on residents)	Protected	Protected	Ranked #3 (tie)	Ranked #5	Relatively High	94
5	Wyoming	1,000 years	No	Divorcing spouse = Protected Child Support = Not Protected <i>(Wyo. Stat. Ann. §4-10-503(b))</i>	Protected	Ranked #6	Ranked #8 (tie)	High	89.5
6	Ohio	Perpetual/ 1,000 years if exercise power of appointment	No (except residents)	Divorcing spouse = Not Protected Child Support = Not Protected <i>(Ohio Rev. Code Ann. §5805.02(B)(1))</i>	Protected	Ranked #3 (tie)	Ranked #7	Relatively High	81.5
7	Delaware	Perpetual for personal property/ 110 years for real estate	No (except residents)	Divorcing spouse = Not Protected Child Support = Not Protected <i>(Garretson v. Garretson (1973))</i>	Protected	Ranked #7	Ranked #4	Significant	80
8	New Hampshire	Perpetual	No (except dividends, interest on residents)	Divorcing spouse = Not Protected Child Support = Not Protected <i>(N.H. Rev. Stat. Ann. §564-B:5-503(b)(1)-(2))</i>	Protected	Ranked #9	Ranked #3	High	79.5
9	Illinois	Perpetual	No (except residents)	Divorcing spouse = Protected Child Support = Not Protected <i>(735 Ill.Comp. Stat. Ann.5/2-1403 codifying Matt. v. Matt (1985))</i>	Protected	None	Ranked #10	Medium	78
10	Florida	360 years	No	Divorcing spouse = Not Protected Child Support = Not Protected <i>(Fla. Stat. Ann. §736.0503(2)(a) codifying Bacardi v. White (1985))</i>	Writ of garnishment allowed for spouse, former spouse, child <i>(Fla. Stat. Ann. §736.0503(3); Berlinger v. Casselberry (2013))</i>	None	Ranked #21	Medium	55.5

\*The Domestic Asset Protection Trust State Ranking column is based on the 5th Annual Domestic Asset Protection Trust State Rankings Chart created in April 2014 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 1st Annual Trust Decanting State Rankings Chart created in January 2014 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 2014. Original Dynasty Trust State Rankings Chart created in October 2012.

Copyright © 2012-2014 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 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 Top 100 Attorneys in *Worth*. 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).