5th 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 (11.5% weight)	Non-Judicial Settlement Agreement Statute (1% weight)	Total Score
1	SD	SD Codified L § 43-5-8	Perpetual	No	Protected	Protected	Ranked #2	Ranked #1	Yes	99.5
2	NV	NV Rev Stat § 111.1031	365 years	No	Protected	Protected	Ranked #1	Ranked #2	Yes	98.5
3	TN	TN Code § 66-1-202(f)	360 years	No (except dividends/ interest on residents)	Protected	Protected	Ranked #3	Ranked #3	Yes	96.5
4	AK	AK Stat § 34.27.051	Perpetual/ 1,000 years if exercise power of appointment	No	Protected	Protected	Ranked #7	Ranked #7 (tie)	No	93
5	WY	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 #10 (tie)	Yes	89.5
6	OH	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	Yes	86.5
7 (tie)	DE	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	Yes	85
7 (tie)	NH	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	Yes	85
9	IL	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 #7 (tie)	Yes	79.5
10	FL	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 #23	Yes	62.5

*The Domestic Asset Protection Trust State Ranking column is based on the 7th Annual Domestic Asset Protection Trust State Rankings Chart created in April 2016 at http://www.oshins.com/images/DAPT_Rankings.pdf.

*The Trust Decanting State Ranking column is based on the 3rd Annual Trust Decanting State Rankings Chart created in January 2016 at http://www.oshins.com/images/Decanting_Rankings.pdf.

*This Dynasty Trust State Rankings Chart created in October 2016. Original Dynasty Trust State Rankings Chart created in October 2012.

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