

Choosing the Correct Trust Jurisdiction: *An Objective Comparison*

	South Dakota	Pennsylvania
Dynasty Trusts	Yes <i>Ranked as #1 ^[1]</i>	Yes <i>Is not ranked among the top 10 dynasty trusts in the nation and is not retroactive from date of modification of RAP in December 2006</i>
State Income Taxation	No	Yes 3.07%
Community Property Trusts	Yes ^[3]	No
Domestic Asset Protection Statute	Yes ^[4] <i>2 year statute of limitations Exception for child support</i>	No Domestic Asset Protection Statute
Trust Protector	Yes	Yes
Directed Trusts	Yes	No
Decanting Statute	Yes <i>Ranked as #1 ^[5]</i>	No
Trust Privacy Provision	Yes - Total Privacy Seal Forever <i>Automatically attaches and comprehensive quiet trust provisions</i>	No Privacy Provisions <i>Trust documents, provisions, and amendments are open to the public; no quiet trust provisions</i>
Special Purpose Entity	Yes ^[2] <i>Codified by statute</i>	No
Family Advisor	Yes	No
State Fiscal Health	Ranked as #1 ^[6]	Ranked as #22 ^[6]

* Denotes superior distinction among jurisdictions.

[1] Attorney Steve Oshins' "Dynasty Trust State Rankings Chart - Updated January 2025"

[2] Worthington, Daniel G. and Merric, Mark "Which Situs is Best in 2024?" *Trusts & Estates* January 2024

[3] South Dakota Special Spousal Trusts, House Bill 1039 (2016) (Sections 29-42)

[4] Attorney Steve Oshins' "11th Annual Domestic Asset Protection Trust State Rankings Chart"

[5] Attorney Steve Oshins' "8th Annual Trust Decanting State Rankings Chart"

[6] Murphy, Mary; Iyengar, Akshay; and Zhang, Alexandria "Tax Revenue Volatility Varies Across States, Revenue Streams" *PEW* August 2018