



*For you. For them. For generations to come.*

Rank	State	Perpetuities Statute	Rule Against Perpetuities (40% 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 (2.5% weight)	Domestic Asset Protection Trust State Ranking (10% weight) <sub>1</sub>	Trust Decanting State Ranking (10% weight) <sub>2</sub>	Non-Judicial Settlement Agreement Statute (2.5% weight)	Total Score
1	SD	SD Codified L § 43-5-8	Perpetual	No	Protected	Protected	Ranked #2	Ranked #1	Yes	99.5
<b>2</b>	<b>NV</b>	<b>NV Rev Stat § 111.1031</b>	<b>365 years</b>	<b>No</b>	<b>Protected</b>	<b>Protected</b>	<b>Ranked #1</b>	<b>Ranked #2</b>	<b>Yes</b>	<b>98.5</b>
3	TN	TN Code § 66-1-202(f)	360 years	No (except dividends/ interest on residents)	Protected	Protected	Ranked #4 (tie)	Ranked #3	Yes	95.5
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	94
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 #10	Ranked #10 (tie)	Yes	89.5
6	RI	RI Gen L § 34-11-38	Perpetual	No (except residents)	Protected	Protected	Ranked #8	Ranked #20	No	87.5
7	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 #6	Ranked #5	Yes	86
8	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 #6	Ranked #5	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	84.5
<b>10 (tie)</b>	MO	MO Rev Stat § 456.025	Perpetual	No (except resident)	Divorcing spouse = Not Protected Child support = Not Protected (MO Rev Stat § 456.5-503(2))	Protected	Ranked #4 (tie)	Ranked #10 (tie)	Yes	84
<b>10 (tie)</b>	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 #9	Ranked #4	Yes	84
12	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 #26	Yes	68

Source: Steve Oshins, Law Offices of Oshins & Associates<sup>3</sup>



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## Benefits of a Nevada Dynasty Trust

A Nevada Dynasty Trust allows you to pass your assets to both existing children and grandchildren and to generations and descendants not yet born.

A Nevada Dynasty Trust has many advantages:

- ✓ It allows you to establish a 365-year legacy for your future descendants.
- ✓ No state income tax on undistributed Trust income.
- ✓ Potential protection from creditors.
- ✓ When properly set-up, it can allow you to establish the Trust without the burden of estate, gift, and generation-skipping transfer tax.

You can also use a Nevada Dynasty Trust to encourage each generation to continue to focus on areas that may be important to you. Some examples are:

- ✓ Encouraging each generation to contribute to society by tying distributions to certain behaviors.
- ✓ These Trusts can be used to provide a source of funding for the education of as yet unborn generations.
- ✓ To create, in essence, a family bank that could make loans, enabling your descendants to begin a business or purchase a home.

A Nevada Dynasty Trust is an excellent way to provide a benefit not only for your children or grandchildren, but for generations to come.

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### Disclosures:

<sup>1</sup>The Domestic Asset Protection Trust State Ranking column is based on the 9th Annual Domestic Asset Protection Trust State Rankings Chart created in April 2018 at [http://www.oshins.com/images/DAPT\\_Rankings.pdf](http://www.oshins.com/images/DAPT_Rankings.pdf).

<sup>2</sup>The Trust Decanting State Ranking column is based on the 5th Annual Trust Decanting State Rankings Chart created in January 2018 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 2018. Original Dynasty Trust State Rankings Chart created in October 2012. Copyright © 2012-2018 by Steve Oshins (soshins@oshins.com / [www.oshins.com](http://www.oshins.com) / (702) 341-6000, ext. 2). All rights reserved.

<sup>3</sup>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. His law firm's website is [www.oshins.com](http://www.oshins.com).

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