



11th Annual Domestic Asset Protection Trust State Rankings

For you. For them. For generations to come.

Rank	State	State Income Tax (5% weight)	Uniform Voidable Transactions Act (12.5% weight)	Statute of Limitations (Future/Preexisting Creditor) (5% weight)	Spouse/Child Support Exception Creditors (Spouse 3%, Alimony 1%, Child Support 1% weight)	Preexisting Torts Exception Creditors/Other Exception Creditors (5% weight)	Ease of Use - New Affidavit of Solvency required for every new transfer? (7.5% weight)	Fraudulent Transfer Standard (5% weight)	Decanting State Ranking (5% weight)	Total Score
1	NV	§ §166.010 to 166.170	No	2 Yrs./2 Yrs. or 0.5 Yr. Discovery	No	No	No Affidavit Required	Clear and convincing	Ranked #2	99
2	SD	§ §55-16-1 to 16	No	2 Yrs./2 Yrs. or 0.5 Yr. Discovery	Divorcing Spouse; Alimony; Child Support (only if indebted at time of transfer)	No	No Affidavit Required	Clear and convincing	Ranked #1	98
3	OH	Ch. 5816	No	1.5 Yrs./1.5 Yrs. or 0.5 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	No	Affidavit Required (with exceptions)	Clear and convincing	Ranked #6	85
4	MO	§456.5-505	No	4 Yrs./4 Yrs. or 1 Yr. Discovery	Alimony; Child Support	State/U.S. to extent state/ federal law provides	No Affidavit Required	Clear and convincing	Ranked #7	84.5
5	CT	Public Act No. 19-137	No	4 Yrs./4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support (only if indebted at time of transfer)	Preexisting Torts	No Affidavit Required	Clear and convincing	None	84
6 (tie)	DE	Tit. 12, § §3570-3576	No	4 Yrs./4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts	No Affidavit Required	Clear and convincing	Ranked #3	83.5
6 (tie)	TN	§ §35-16-101 to 112	No	2 Yrs./2 Yrs. or 0.5 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	No	Affidavit Required	Clear and convincing	Ranked #4	83.5
8	AK	§§34.40.110; §13.36.310	No	4 Yrs./4 Yrs. or 1 Yr. Discovery	Divorcing Spouse	No	Affidavit Required	Clear and convincing	Ranked #8 (tie)	82.5
9	RI	§18-9.2	No	4 Yrs./4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts	No Affidavit Required	Clear and convincing	Ranked #14	82
10	IN	§30-4-8	No	2 Yrs./2 Yrs. or 0.5 Yr. Discovery	Divorcing Spouse; Child Support	Property listed on app. to obtain credit - but only as to that lender	Affidavit Required	Clear and convincing	Ranked #10 (tie)	80.5
11	NH	§564-B: 5-505A	No	4 Yrs./4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	No	No Affidavit Required	Limited clear and convincing standard	Ranked #5	79
12	WY	§ §4-10-502, 504, 506(c), 510-523	No	4 Yrs./4 Yrs. or 1 Yr. Discovery	Child Support	Property listed on app. to obtain credit - but only as to that lender	Affidavit Required	Clear and convincing	Ranked #13	78
13	MI	§ §700.1041 to 700.10502	Yes	2 Yrs./2 Yrs. or 1 Yr. Discovery	Divorcing Spouse	No	Affidavit Required (with exceptions)	Clear and convincing	Ranked #25 (tie)	75
14	MS	§ §91-9-701 to 91-9-723	No	2 Yrs./2 Yrs. or 0.5 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts, State/ Criminal Restitution/ Up to \$1.5MM if no \$1MM Umbrella Policy	Affidavit Required	Clear and convincing standard	None	72.5
15	HI	§554G	No	2 Yrs./2Yrs. Pers. Injury; 6 Yrs. Contract	Divorcing Spouse; Alimony; Child Support	Preexisting Torts/ Certain Lenders/ Hawaii Tax	No Affidavit Required	Limited clear and convincing standard	None	72



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16	UT	§25-6-502	Yes	None/2 Yrs. or 1 Yr. Discovery (also 120-day mailing/ publication option)	No	No	Affidavit Required	Missing clear and convincing standard	None	60
NR	OK	Tit. 31, § 10 to 18	No	4 Yrs./4 Yrs. or 1 Yr. Discovery	Child Support	Must be majority Oklahoma Assets	No Affidavit Required	Clear and convincing	None	NR
NR	VA	§64.2-745.1; §64.2-745.2	No	None/5 Yrs.	Child Support	Creditor who has provided services to protect trust/ U.S./ city, etc.	No Affidavit Required	Clear and convincing	Ranked #16 (Tie)	NR
NR	WV	§44D-5-503A; §44D-5-503B	No	None/4 Yrs.	No	No	Affidavit Required	Missing clear and convincing standard	None	NR

Benefits of a Nevada Asset Protection Trust

- ✓ No state income tax on trust accumulated income that is not distributed, depending on Trust type.
- ✓ No state capital gains tax on trust capital gains, depending on Trust type.
- ✓ No state estate tax for Nevada residents.
- ✓ One of the preferred states for Asset Protection Trusts, which are set up to avoid creditor claims against the grantor.
- ✓ One of the leading states for Dynasty Trusts due to 365-year statutory life coupled with other benefits named herein.
- ✓ No corporate income tax and no franchise tax.
- ✓ We believe Nevada has excellent privacy laws.

Important Disclosures:

*Total score was calculated by giving the remaining 50% weight to the states statute.

¹Utah's law is great for Utah residents, but is ranked low primarily because of its state income tax uncertainty for non-residents.

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³Steve 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 also been named one of the Top 100 Attorneys in Worth.

⁴"NR" = Not Ranked. The states that received an NR have issues that are not appropriately weighted under the methodology used and are bottom tier states.

Source: Steve Oshins of the Law Offices of Oshins & Associates, LLC as of June 2019.

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