

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 April 2020.

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