

7th Annual Domestic Asset Protection Trust State Rankings Chart

Rank	State	Statute	State Income Tax (60% weight)	Statute of Limitations (Future Creditor) (5% weight)	Statute of Limitations (Preexisting Creditor) (5% weight)	Spouse/ Child Support Exception Creditors (Spouse 3% weight/ Alimony 1% weight/ Child Support 1% weight)	Preexisting Torts Exception Creditors/Other Exception Creditors (5% weight)	Ease of Use – Is a new Affidavit of Solvency required for every new transfer? (7.5% weight)	Fraudulent Transfer Standard (5% weight)	Decanting State Ranking (7.5% 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	TN	§§35-16-101 to 112	No (except dividends/ interest on residents)	2 Yrs.	2 Yrs. or 0.5 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	No	Affidavit Required	Clear and convincing	Ranked #3	86.5
4	OH	Ch. 5816	No (except residents)	1.5 Yrs.	1.5 Yrs. or 0.5 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	No	Affidavit Required	Clear and convincing	Ranked #6	85
5 (tie)	DE	Tit. 12, §§3570-3576	No (except residents)	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts	No Affidavit Required	Clear and convincing	Ranked #5	79
5 (tie)	MO	§456.5-505	No (except Missouri source income)	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 #10 (tie)	79
7	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 #7	77
8	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 #10 (tie)	75.5
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 #19 (tie)	75
10	NH	§564-D:1-18	No (except dividends/ interest on residents)	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts	No Affidavit Required	Limited clear and convincing evidence standard	Ranked #4	74.5
11	HI	§554G	No (except residents)	2 Yrs.	2 Yrs. Pers. Injury; 6 Yrs. Contract	Divorcing Spouse; Alimony; Child Support	Preexisting Torts/ Certain Lenders/ Hawaii Tax	No Affidavit Required	Limited clear and convincing evidence standard	None	72
12	UT	§25-6-13	Very uncertain ability to avoid	None	2 Yrs. or 1 Yr. Discovery (also 120-day mailing/ publication option)	No	No	Affidavit Required	Missing clear and convincing evidence standard	None	70*
13	MS	§§91-9-701 to 91-9-723	Yes	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	None	14.5
NR	OK	Tit. 31, §§10 to 18	Yes	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	Yes	None	5 Yrs.	Child Support	Creditor who has provided services to protect trust/ U.S./city, etc.	No Affidavit Required	Clear and convincing	Ranked #8 (tie)	NR
NR	WV (June 8, 2016)	§§44D-5-503a-c	No (except residents)	None	4 Yrs.	No	No	Affidavit Required	Missing clear and convincing evidence standard	None	NR

*7th Annual Domestic Asset Protection Trust State Rankings Chart created in April 2016. Original State Rankings Chart created in April 2010. Copyright © 2010-2016 by Steve Oshins (soshins@oshins.com / www.oshins.com / (702) 341-6000, ext. 2). All rights reserved.

*The 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.

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

**"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.

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