

Choosing the Correct Trust Jurisdiction: *An Objective Comparison*

	South Dakota	Missouri
Dynasty Trusts	Yes <i>Ranked as #1</i> ^[1]	Yes <i>Ranked as #9</i> ^[1]
State Income Taxation	No	Yes 4.95%
Community Property Trusts	Yes ^[3]	No
Domestic Asset Protection Statute	Yes ^[4] <i>2 year statute of limitations Exception for child support</i>	Yes ^[4] <i>4 year statute of limitations Exception for child support</i>
Trust Protector	Yes	Yes
Directed Trusts	Yes	Yes
Decanting Statute	Yes <i>Ranked as #1</i> ^[5]	Yes <i>Ranked as #8</i> ^[5]
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; limited 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 #19 ^[6]

* Denotes superior distinction among jurisdictions.

[1] Attorney Steve Oshins' "9th Annual Dynasty Trust State Rankings Chart"

[2] Worthington, Daniel G. and Merric, Mark "Which Trust Situs is Best in 2022?" *Trusts & Estates* December 2021

[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