

Domestic Asset Protection Trust State Rankings

Rank	State	State Income Tax	Statute Of Limitations (Future Creditor)	Statute Of Limitations (Preexisting Creditor)	Spouse/ Child Support Exception Creditors	Preexisting Torts/Other Exception Creditors	Comments
1	Nevada	No	2 Yrs.	2 Yrs. or 0.5 Yr. Discovery	No	No	Top of Tier 1
2	Alaska	No	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse	No	Tier 1
3	South Dakota	No	3 Yrs.	3 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts	Bottom of Tier 1
4	Delaware	No (except residents)	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts	Bottom of Tier 1
5	Tennessee	No (except dividends/ interest on residents)	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	No	Tier 2 – Big drop-off from Tier 1
6	Rhode Island	No	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts	Preexisting tort creditors puts behind Tennessee
7	New Hampshire	Yes (dividends/ Interest)	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts	Bottom of Tier 2
8	Wyoming	No	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Child Support	Property listed on app. to obtain credit; Property received by fraudulent transfer	Exception creditor statute restricts usability
9	Utah	No (except Utah source income)	3 Yrs.	3 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Numerous	Too many exception creditors
10	Missouri	No (unless Missouri source)	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Alimony; Child Support	State/U.S. to extent state/ federal law provides	Very limited provisions
11	Oklahoma	Yes	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Child Support	Protection limited to \$1,000,000	Limited to \$1,000,000
12	Colorado	Yes	4 Yrs.	4 Yrs. or 1 Yr. Discovery	No	No	Question whether law works

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