

ATTACHMENT — TRUST SITUS MENU (*Irrevocable Trusts*)

DRAFT for attorney-council review — not client-facing. Assembly note: include this attachment ONLY in irrevocable-trust packages where the customer has selected a trust-friendly situs.

The Settlor may designate the governing law and situs of this Trust from the following states. Selection is made in Section 11.3 [SELECTED MENU].

State	Key features	Principal statutes
South Dakota	In-state corporate trustee required; no rule against perpetuities; strong DAPT after 2-year season	SDCL ch. 55 (§55-16-1 et seq. DAPT, §55-2-6, cert §55-4-51)
Nevada	In-state trustee for DAPT (NRS 166); perpetuities abolished for qualified trusts	NRS ch. 163, NRS 166
Wyoming	No in-state trustee requirement; 1,000-year trust duration (real property under 21-yr RAP) per §34-1-139(b); low cost; sealed trust filings available (§4-10-205)	Wyo. Stat. §34-1-139, §4-10-1014, §4-10-205
Delaware	Perpetuities abolished for personality held in trust; 110-yr term for real property (25 Del. C. §503); strong trustee-protection body of law	12 Del. C. §3591; 25 Del. C. §503
Tennessee	UTC-based trust code; certification of trust per §35-15-1013	Tenn. Code §35-15-102 (scope); cert §35-15-1013
Utah (optional)	Settlor's home state; §75B-1-301 DAPT after 2-year season	Utah Code §§75B-1-301-310
Alaska (optional)	No perpetuities (AS 13.36); self-settled APT (AS 13.36.195)	AS 13.36

[CITATIONS VERIFIED 2026-09-28 against official sources: SD — SDCL 55-16 (*Qualified Dispositions in Trust, replaced repealed 55-1-16: SL 2007 ch 280*), SDCL 55-2-6, SDCL 55-4-51; NV — NRS ch. 166 (*Spendthrift Trusts, Rev. 4/15/2026*), NRS ch. 163 (*Trusts*), NRS 164.410; WY — W.S. 4-10-1014 (*cert of trust*), 4-10-205 (*sealed documents; replaces 4-10-117*), 34-1-139(b) (*1,000-year trust duration; real property remains under 21-yr RAP*); DE — 12 Del. C. § 3591 (*cert of trust*), 25 Del. C. § 503 (*RAP: 110-yr real-property term, personality unlimited*); TN — Tenn. Code § 35-15-102 (*scope*), § 35-15-1013 (*certification of trust — replaces nonexistent 35-15-1019*). All verified at official legislature sites; see [work/research/pre-attorney-2026-09-25/citation-clearance.md](https://www.anchorpointtrusts.com/work/research/pre-attorney-2026-09-25/citation-clearance.md).]

Assembly rule: revocable trusts DO NOT use this menu — their governing law defaults to the Settlor's domicile state (§11.1). Louisiana is never offered (civil-law trust regime; not served).