



HIGHTOWER
Trust Company

UNLOCKING STRATEGIC BENEFITS

Choosing Delaware as Your Trust Situs

When it comes to establishing a trust, selecting the right situs is a crucial decision that can significantly impact the success and efficiency of your wealth management strategy. Delaware stands out as an exceptional choice, offering a host of advantages that make it a preferred jurisdiction for trusts. Here's why savvy individuals and businesses are turning to Delaware:

01

FLEXIBLE TRUST LAWS: Delaware boasts a well-established legal framework that is known for its flexibility. The state's trust laws allow for a wide range of trust structures, giving you the freedom to tailor your trust to meet your specific needs. Whether it's a revocable trust, irrevocable trust, or dynasty trust, Delaware provides the legal foundation for a customized and adaptable structure.

02

TAX ADVANTAGES: Delaware is renowned for its favorable tax environment. The state has no inheritance tax on property passing to a surviving spouse, and there is no Delaware income tax for trusts that have non-resident beneficiaries. This makes Delaware an attractive option for those looking to optimize their wealth transfer and minimize tax liabilities.

03

PRIVACY PROTECTION: Delaware offers a high level of privacy protection for trust settlors and beneficiaries. Trust documents are not required to be filed with the state, providing a level of confidentiality that many find appealing. This confidentiality extends to the details of the trust agreement and the assets held within it.



04

COURT EXPERTISE: Delaware's Court of Chancery is widely recognized for its expertise in handling complex business and trust matters. The court's dedicated focus on equity cases ensures a streamlined and efficient resolution process. This expertise adds an extra layer of assurance for those choosing Delaware as their trust situs.

05

ASSET PROTECTION: Delaware provides robust asset protection mechanisms, making it a secure jurisdiction for safeguarding your wealth. The state's laws offer protection against creditors and legal challenges, allowing you to preserve and grow your assets for the benefit of future generations.

06

CONTINUITY PLANNING: Delaware's trust laws are designed with an eye toward the future. The state allows perpetual or long-duration trusts, enabling you to create a lasting legacy for your heirs. This long-term approach aligns seamlessly with comprehensive estate planning and wealth preservation strategies.

In conclusion, Delaware's reputation as a trust-friendly jurisdiction is well-earned. Choosing Delaware as the situs for your trust provides a strategic advantage, combining legal flexibility, tax benefits, privacy protection, and a supportive legal system. When it comes to securing your financial legacy, Delaware offers a solid foundation for achieving your wealth management goals.

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