

eState Plan™ Applications

– Under Nevada Law –

1) Unless otherwise specified, the **eState Plan™** Revocable Living Trust (RLT) will ALWAYS identify **Nevada** as the situs of the trust REGARDLESS of where the client/grantor is domiciled and whether or not the (successor) trustee is located in Nevada:

[NRS Chapter 164.045](#)

2) The **eState Plan™** Dynamic Trust Portfolio can be implemented, including complete document set execution with full assignment of assets/property to the trust (i.e., funding the trust) through “Asset Transfer Ledgers”, using **electronic signature** (ESIGN) technology:

[NRS Title 59 / Chapter 719](#)

3) With the **eState Plan™** RLT formats, the **Trust Protector & Trust Investment Advisor** powers are built into the documents wherein the grantor’s trust protector and trust investment advisor appointments can be legally applied and are **statutorily enforced**:

[NRS 163.5536](#)

4) **Multi-generational holding trust applications** may be used to extend the life of trusts beyond the time-period prescribed under the rule-against-perpetuities for **up to 365 years** after the initial creation of the trust (date of decease of the [surviving] grantor):

[NRS 111.1031](#)

5) The **Durable Power of Attorney Over Assets** document included in the **eState Plan™** can be implemented and established **under Nevada law** even if the principal is not a citizen of Nevada either at the time of implementation or when the DPAOA may be utilized:

[NRS 162A.240](#)

6) Nevada law recognizes the highest levels of “**spend-thrift**” **trust protection** available among the 50 states. Aggressive, codified spend-thrift trust laws equate to a “pro-trust” environment that serves the primary purpose of carrying out the **intentions of the grantor** in the event of a legal controversy:

[NRS Chapter 166](#)

7) Nevada is a “**zero income / zero capitals gains tax**” state not assessing income or capital gains taxes on any trust situated in Nevada. Therefore, if a Nevada-situated trust retains undistributed income or capital gains, the **trust will not be liable** for state-related income or capital gains tax (which is at double-digit percentages in certain other states) on otherwise federally-taxable earnings and/or capital gains:

[Title 32 / Chapter 360](#)