



## TOP JURISDICTIONS FOR TRUSTS IN THE USA AND GLOBALLY

Trusts have played a role in estate planning since medieval times, when English knights went off to war and left their property in the care of trusted friends until they returned from their crusade.

Over hundreds of years, trusts have developed from simple protection of the family farm into sophisticated vehicles for succession planning, tax planning, retaining control, cross-border residency planning, asset protection and setting a family legacy.

Today there are many trust jurisdictions around the globe, including several in the US. While federal law determines federal estate taxes, state legislatures have created trust laws and tax policies for trusts domiciled in their state. Personal trust in the US is a highly competitive business, not only between the states, but between the law firms and the companies advising on, establishing and managing the trusts.

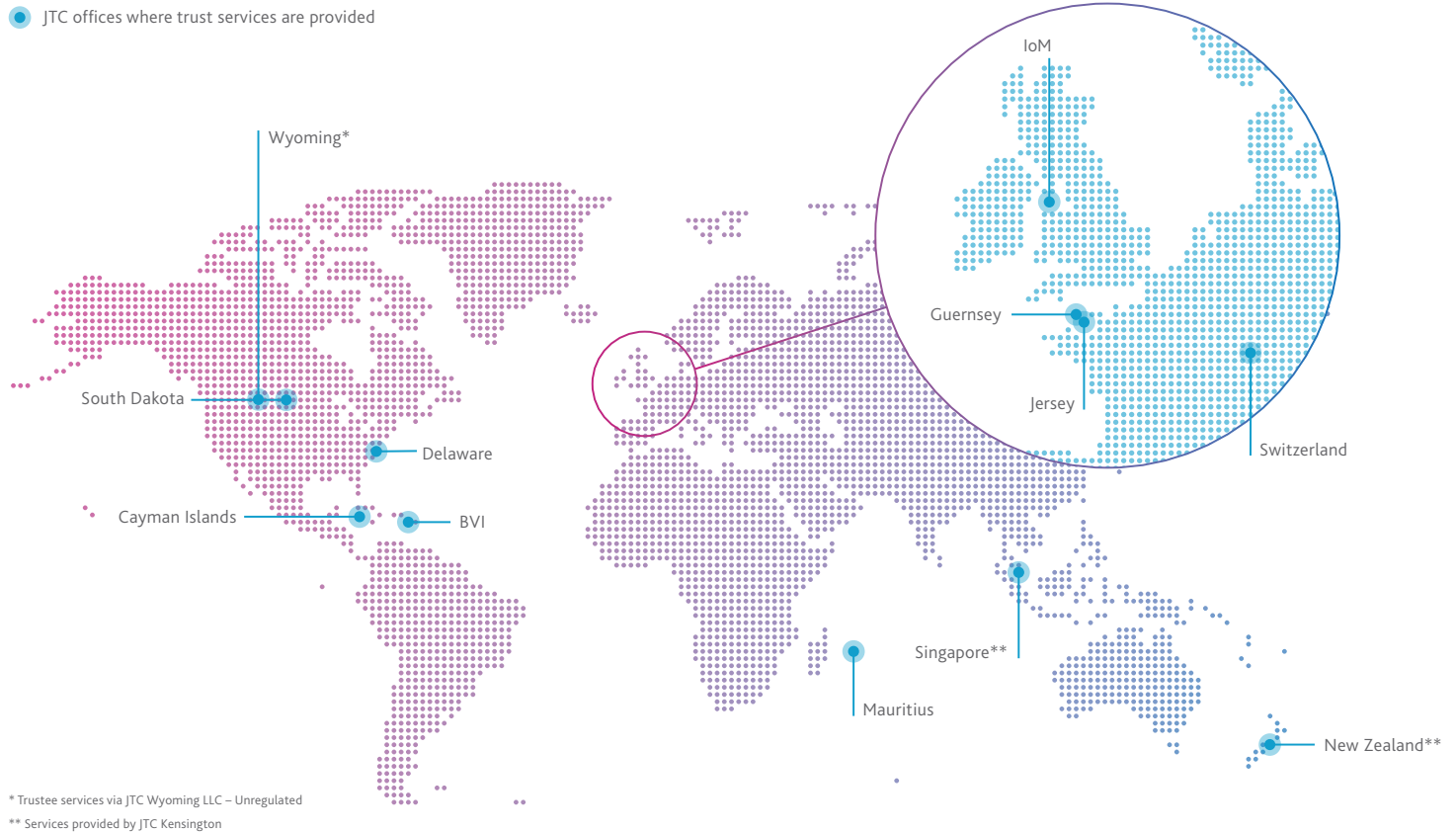
Trust companies and law firms in the key jurisdictions produce material and articles promoting their jurisdiction by highlighting specific state statutes. Most of this material, while factually accurate, would be considered subjective towards where those companies operate. The best action is to choose a trust jurisdiction after seeking appropriate tax and legal advice, which will consider the control and benefits that each state offers. Some additional factors that should be considered when choosing a trust jurisdiction include court systems, state legislatures and infrastructure, such as the number of people working in the industry and number of attorneys.

JTC is unique in that we operate in 12 of the top jurisdictions around the world. We are agnostic in our approach, which means we provide the best solution to suit your needs. Below is a list of the top jurisdictions in the US and around the globe. While these jurisdictions offer many of the same advantages, the nuances of the laws should be considered with your legal counsel.



## LEADING TRUST JURISDICTIONS

The map below highlights JTC's offices in jurisdictions where we provide trust services. Many of these offer similar benefits – directed/reserved powers, asset protection, tax mitigation – which means that selecting the right location for your business can be challenging. JTC's cross border capability, multi-jurisdictional presence and offshore services enable us to advise clients on the most appropriate jurisdiction(s) for their individual needs.



For more information, please visit: [www.jtcgroup.com](http://www.jtcgroup.com)  
or contact Gregg Homan [here](#)



## KEY CONTACTS



**Americas GREGG HOMAN**  
Head of Domestic Business Development  
Americas - Private Client Services

T: +1 215 740 8223  
E: gregg.homan@jtcgroup.com



**Americas EMILIO MIGUEL**  
Regional Head - Americas  
Private Client Services

T: +1 786 391 1519  
E: emilio.miguel@jtcgroup.com

## ABOUT JTC

JTC is a publicly listed, global professional services business with deep expertise in fund, corporate and private client services.

Every JTC person is an owner of the business and this fundamental part of our culture aligns us with the best interests of all of our stakeholders.

Our purpose is to maximise potential and our success is built on service excellence, long-term relationships and technology capabilities that drive efficiency and add value.

## We value shared ownership

- We operate around the principle that if our people have a stake in the business, they will do a better job for our clients.

## We value relationships

- We aim to work with clients who share our belief in the importance of building strong relationships over time.

## We invest in our people

- Over 83% of our employees hold a relevant professional qualification or are working towards this through our dedicated JTC Academy.

## We embrace technology

- We operate a variety of best-in-class systems to deliver and maintain an impeccable standard of administration and use technology to innovate in both service delivery and efficiency.

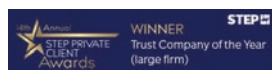
ENVIRONMENTAL,  
SOCIAL AND  
GOVERNANCE (ESG)

- Our environmental, social and governance (ESG) framework has at its heart our culture of shared ownership and is informed by our purpose, which is to help maximise the potential of every client, colleague and partner with whom we work.
- We believe that we will thrive as a business by working in a sustainable way, operating within constantly evolving legal and regulatory frameworks, respecting the natural environment and creating a positive impact for the communities where we live and work.
- We understand the ESG risks and opportunities our clients face and as a listed professional services business with expertise across a wide range of sectors, geographies and asset classes, we are ideally placed to support our clients with a range of solutions that help them meet their own ESG commitments and goals.

## IMPORTANT INFORMATION

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