



OffshoreProz

Legal structuring for the agent economy

Where to Incorporate Your Autonomous AI Agent

A 2026 comparison of 7 jurisdictions for the agent economy:
asset protection, tax, banking, privacy & agent-specific governance.

An OffshoreProz research report · 2026 edition
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Informational only — not legal or tax advice. Confirm specifics with licensed counsel.

EXECUTIVE SUMMARY

The agent economy has a liability problem

Autonomous AI agents now hold wallets, sign agreements, and move money on their own. Yet the overwhelming majority operate with **no legal entity** behind them — which means every action lands, legally, on the human who deployed them. This report compares the jurisdictions founders actually use to wrap an autonomous agent, across the dimensions that matter in practice.

Bottom line

For most crypto-native autonomous agents, a **Nevis LLC** is the strongest fit: the world's hardest asset-protection shield, 0% tax on non-Nevis income, owner privacy, and a registered agent you control. When the agent needs USD/fiat, add a wholly-owned **Wyoming subsidiary**. The DAO statutes (Marshall Islands, Wyoming) were built for token governance — not agents — and the Marshall Islands routes every DAO LLC through a single, statutorily-named monopoly agent.

But the jurisdiction is only half the answer. An autonomous actor also needs governance it can actually operate under — powers, wallet authority, spending limits, and a kill-switch, in writing. We cover that in section 5.

SECTION 1

An agent without a body

Incorporation exists to solve three problems. For an autonomous agent, all three are acute:

- **Unlimited personal liability.** A bad trade, an exploited contract, a counterparty dispute — with no entity, the owner's personal assets are on the line.
- **No legal standing.** Exchanges, banks, and counterparties will not contract with "an AI." No entity means no accounts and no enforceable agreements.
- **No proof of authority.** When an agent signs on its principal's behalf, can it bind anyone? Without documented authority, every deal it makes is contestable.

A wrapper fixes the first two. The third — proving and bounding the agent's authority — is what generic formation packages miss, and what a purpose-built **Agent Charter** addresses.

One fact applies everywhere: no jurisdiction grants an AI legal personhood. In every structure, a human owns the entity and the agent operates as an authorized delegate. The question is which wrapper best protects that human while letting the agent run autonomously.

SECTION 2

What to evaluate

We scored each jurisdiction on the eight factors that decide outcomes for a real agent business:

Asset protection

How hard is it for a creditor to reach the company — or to reach the owner through it? Charging-order exclusivity is the gold standard.

Tax on foreign income

Is income earned outside the jurisdiction taxed locally? Offshore LLCs are typically neutral; US entities are not.

Banking & fiat (Stripe)

Can the entity realistically open fiat/card rails? US entities can; most offshore cannot.

Privacy

Is there a public register of owners/managers?

Built for agents

Does the structure fit an autonomous off-chain actor — or was it designed for token-governed DAOs?

Control of the registered agent

Can you (or your firm) be/choose the registered agent, or is it a monopoly?

Cost

Formation plus annual maintenance.

Credibility

Will counterparties, exchanges, and banks take the entity seriously?

SECTION 3

The jurisdictions, one by one

1 · Nevis LLC — our default for agents

Verdict: Strongest protection, 0% foreign-income tax, you control the agent. Best fit for crypto-native agents.

Strengths

- Charging-order is the sole remedy — a creditor can't seize the company, its wallets, or control
- A creditor must post a court-set bond just to file and prove fraud beyond reasonable doubt; short limitation periods
- 0% tax on income earned outside Nevis; no public register of owners
- You/your firm control the registered agent » real margin, no monopoly

Typical cost: ~US\$300/yr government + provider fee

Trade-offs

- Very limited fiat banking (pair with a Wyoming subsidiary for USD)
- No statutory "algorithmic governance" label — governance lives in the Agent Charter (contractual, robust)
- "Offshore" optics with some traditional banks

2 · Marshall Islands DAO LLC

Verdict: Strong DAO-native statute — but a monopoly agent and premium price; built for DAOs, not agents.

Strengths

- Statutory recognition of smart-contract / algorithmic governance
- Limited-liability shield; DAO-native legal status

Typical cost: US\$9,500 + US\$2,000–5,000/yr

Trade-offs

- The registered agent is fixed by statute (MIDAO) — you cannot control or shop it
- Premium pricing (US\$9,500 + US\$2,000–5,000/yr)
- Designed for token DAOs; a public smart-contract identifier is required
- No realistic fiat/Stripe access

3 · Wyoming DAO LLC

Verdict: Open registered-agent market and US banking — but US tax exposure and a DAO (not agent) frame.

Strengths

- Open RA market — you can be your own registered agent; very cheap
- Statutory algorithmic-management recognition
- US entity » Stripe, Mercury, US banking
- First-mover US DAO credibility

Trade-offs

- US tax exposure; foreign-owned LLCs must file IRS Form 5472 (US\$25k penalty if missed)
- Requires at least one natural-person controller — can't be "fully memberless"
- Built for DAOs; weaker asset protection than Nevis

Typical cost: ~US\$100 + US\$60/yr (state)

4 · Panama Private Interest Foundation

Verdict: Excellent for ownerless / privacy-max structures where you already control a Panama agent.

Strengths

- No owners/shareholders — clean fit for an ownerless structure
- 0% tax on foreign income; strong privacy (private UBO register)
- A Panama firm can be the resident agent directly

Trade-offs

- No Stripe (pair with a US LLC for fiat)
- No algorithmic-governance statute — encode it in the charter
- Secrecy-haven optics

Typical cost: ~US\$400/yr government + provider

5 · Cayman Foundation Company

Verdict: The gold-standard token-DAO wrapper — but it costs more than the others and needs a licensed local secretary.

Strengths

- Most credible offshore venue for large token projects
- Ownerless structure; 0% tax; clear VASP framework nearby (BVI/Cayman)

Trade-offs

- Setup ~US\$15,000–18,500 — more than most alternatives
- Secretary must be a CIMA-licensed local provider (you can't serve directly)
- Overkill for a single founder-run agent

Typical cost: ~US\$15,000–18,500 setup

6 · BVI Business Company

Verdict: Crypto-credible with a clear VASP regime — but rising transparency and no fiat rails.

Strengths

- Strong crypto credibility; explicit VASP Act contemplating DeFi
- 0% tax on foreign income

Typical cost: ~US\$550+/yr government

Trade-offs

- Beneficial-ownership filed to the registrar; transparency tightening (2025–26)
- Higher government fees; no Stripe
- Not agent-specific

7 · Delaware LLC / C-Corp

Verdict: The right answer only if you're raising venture equity — otherwise heavy and exposed.

Strengths

- US banking + Stripe; the standard for raising VC (C-corp)
- Maximum counterparty familiarity

Typical cost: ~US\$90–300/yr (state) + tax/compliance

Trade-offs

- US tax + reporting; weakest privacy
- Not asset-protection optimized; not agent-specific
- C-corp double taxation unless structured carefully

SECTION 4

The comparison matrix

At a glance, scored on the factors that move the needle for an autonomous agent.

Jurisdiction	Asset protection	Tax (foreign)	Fiat / Stripe	Privacy	Built for agents	You control the RA
Nevis LLC	Fortress	0%	No (add WY)	Private	Yes — Agent Charter	Yes
Marshall Is. DAO LLC	Standard	0–3%	No	Medium	DAO, not agents	No (MIDAO)
Wyoming DAO LLC	Standard	US tax	Yes	Medium (US)	DAO-leaning	Yes
Panama Foundation	Strong	0%	No	High	Via charter	Yes
Cayman Foundation	Strong	0%	No	Medium	DAO (ownerless)	No (CIMA)
BVI Company	Standard	0%	No	Medium	No	No
Delaware LLC/Corp	Standard	US tax	Yes	Low	No	Yes

"Fortress" = charging-order exclusivity + bond-to-file. "US tax" = exposure on US-effectively-connected income + IRS filings. Costs and rules summarized; confirm current specifics with counsel.

SECTION 5

Choosing — a decision framework

- **Crypto-native agent, maximum protection** » **Nevis LLC**. No US nexus, no US filings, the strongest shield.
- **Agent needs USD / card payments** » **Nevis LLC + a wholly-owned Wyoming subsidiary**. The Nevis parent holds the agent and assets behind the fortress; the Wyoming sub unlocks Stripe and US banking (mind the US Form 5472).
- **Raising venture equity** » a **Delaware C-corp** as the investor-facing holding, ideally over an offshore operating layer.
- **A genuinely ownerless, token-governed DAO** » a Marshall Islands / Wyoming DAO LLC or a Cayman foundation.

Beyond jurisdiction: the Agent Charter

The entity is the shell. An autonomous agent also needs a governance instrument it can operate under — and that a court and a counterparty will respect. A complete Agent Charter includes:

- **Operating Agreement** with agent-delegation clauses
- **Agent Mandate & Authority Charter** — powers, wallet authority, spending & risk limits, kill-switch, liability allocation, succession
- **Power of Attorney** proving the agent's authority to counterparties
- **Wallet Authority Schedule** binding on-chain wallets to the entity
- **Risk & Compliance Policy**, and a **machine-readable mandate** the agent reads at runtime to stay within its limits

Form your Agent Company

OffshoreProz forms Nevis Agent Companies for autonomous agents — including the full Agent Charter, KYC of the human owners, and an optional Wyoming subsidiary for USD. Form it through your agent via our MCP server, or have a structuring expert architect it with you.

Start at offshoreproz.com/agent_company · launch pricing 6,500 USDC.

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