

[< BACK TO RESOURCES](#)

Charitable Research

The following third party websites provide a range of information about charitable organizations that may be eligible for support by the U.S. Charitable Gift Trust (Gift Trust). Links to the websites are provided for informational use only. The Gift Trust is not affiliated with any of their sponsors, nor does it endorse the use of these websites. The Gift Trust is not responsible for content contained therein.

GuideStar

GuideStar, the national database of U.S. charitable organizations, gathers and distributes data on more than 850,000 IRS-recognized non-profits. Charities can be located by name or by subject, location and other criteria. Relevant news stories and feature articles on the subject of philanthropy are also available online.

[VISIT GUIDESTAR](#)

Chronicle of Philanthropy

The Chronicle of Philanthropy website includes ratings and reports on charities that are prepared by the Better Business Bureau and the National Charities Information Bureau. Feature articles focus on trends in the non-profit world and recent philanthropic activities of well-known individual and corporate donors.

[VISIT PHILANTHROPY](#)

Charity Navigator

Founded in 2001, Charity Navigator has become the nation's largest and most-utilized evaluator of charities. Charity Navigator's rating system examines two broad areas of a charity's financial health - how responsibly it functions day-to-day, as well as how well positioned it is to sustain its programs over time. Each charity is then awarded an overall rating, ranging from zero to four stars.

[VISIT CHARITY NAVIGATOR](#)

National Center for Family Philanthropy


National Center for Family Philanthropy is a non-profit organization committed to helping families and individuals create and sustain philanthropic missions. The Center is a national resource that focuses on matters of importance to families engaged in philanthropy and effective giving.

[VISIT NCFP](#)

BBB Wise Giving Alliance

BBB Wise Giving Alliance is a private watchdog organization providing a quick reference guide to 400 national charities and whether they meet its standards for fund raising, governance, financial management and public accountability. The website also includes tips for donors.

[VISIT GIVE.ORG](#)

 This image indicates content designed specifically for Financial Advisors / Investment Professionals. This material is not to be used with the public.

© Eaton Vance Distributors, Inc. All rights reserved. One Post Office Square, Boston, MA 02110.

U.S. Legacy Income Trusts® (Legacy Income Trusts) are pooled income funds described in Section 642(c)(5) of the Internal Revenue Code established by U.S. Charitable Gift Trust® (Gift Trust), a tax-exempt public charity offering donor-advised funds. All activities of the Gift Trust and the Legacy Income Trusts and the participation of Donors and income beneficiaries in the Legacy Income Trusts are subject to the requirements of state and federal law, the terms and conditions of the applicable Declaration of Trust, the current information statement and/or gifting booklet and the completed forms submitted by each Donor. The Board of Directors of the Gift Trust (Board of Directors) reserves the right to modify the program of the Gift Trust and the Legacy Income Trusts at any time, subject to the provisions of the applicable Declaration of Trust and state and federal law. Any contribution to the Gift Trust or a Legacy Income Trust, once accepted by Eaton Vance Trust Company (Trustee), represents an irrevocable commitment. Contributions cannot be rescinded or changed, and are subject to the exclusive legal control of the Gift Trust, the Trustee and the Board of Directors. Donors to the Gift Trust and the Legacy Income Trusts should be motivated by charitable intent. As charitable giving vehicles, the Gift Trust and the Legacy Income Trusts should not be treated as, and are not designed to compete with, investments made for private gain. An intention to benefit the Gift Trust and one or more qualified charitable organizations eligible for support by the Gift Trust should be a significant part of the decision to contribute. The tax consequences of contributing to the Gift Trust or a Legacy Income Trust will vary based on individual circumstances. Prospective Donors should consult their own tax advisors. Distributions to Legacy Income Trust income beneficiaries are not guaranteed by any party, and are subject to investment risk. In considering potential changes in the distribution rates of the Legacy Income Trusts, the Trustee will assess their long-term earnings potential and seek to balance the interests of current and future income beneficiaries and the charitable remainder interests. Neither the Gift Trust nor the Legacy Income Trusts has been registered under federal securities laws, pursuant to available exemptions. Neither of the Gift Trust nor the Legacy Income Trusts is guaranteed or insured by the United States or any of its agencies or instrumentalities.

NOT FDIC INSURED | OFFER NO BANK GUARANTEE | MAY LOSE VALUE | NOT INSURED BY ANY FEDERAL GOVERNMENT AGENCY | NOT A DEPOSIT

Eaton Vance Distributors, Inc. (Placement Agent) is a paid solicitor of the Gift Trust and the Legacy Income Trusts, receiving compensation as described in the applicable information statement or gifting booklet.

This site and the materials herein are directed only to certain types of contributors and to persons in the United States where the Gift Trust and Legacy Income Trusts are authorized for distribution.

The foregoing discussion applies to the currently offered Legacy Income Trusts and the predecessor Legacy Income Trusts established by the Gift Trust in 2019, which ceased accepting new contributions on January 1, 2022. This discussion also applies to the pooled income funds established by the Gift Trust prior to the Legacy Income Trusts, which are also no longer accepting new contributions.

Click [here](#) for important information about state notifications.

Publication details: Friday, October 11, 2024 8:53 AM

Page ID: 1221 - <https://www.uscharitablegifttrust.org/charitable-research.php>