

# Donor-Advised Funds

Consolidate your giving with a tax-deductible contribution to a Donor-Advised Fund. Then, on your timetable, select qualified charitable organizations for the receipt of grants (subject to the review and approval of the Gift Trust). You can build a legacy of charitable giving by passing on the role of Donor Advisor to your heirs or other individuals, or requesting that a charitable endowment account be established and gifted out over time upon your passing.



## Benefits



You are eligible for an immediate federal income tax deduction



Reduce paperwork: Consolidated report shows all receipts in one place



Support charitable organizations you like – and the Gift Trust coordinates all the grants



Avoid capital gains tax on gifts of appreciated securities



Potentially grow your donations tax-free while you decide which charitable organizations to support and when to make grants



Enjoy online access to manage all aspects of your charitable giving

## Donor-Advised Fund Performance Reports



[DONOR-ADVISED FUND TRADITIONAL I](#)

[DONOR-ADVISED FUND TRADITIONAL II](#)

[DONOR-ADVISED FUND TRADITIONAL III](#)

[DONOR-ADVISED FUND TRADITIONAL IV](#)

The Traditional I, II, and III Donor-Advised Funds are closed to new investors. Donations to Donor Accounts created prior to November 22, 2003 are invested in the Traditional I Donor- Advised Funds. Donations to Donor Accounts created on or after November 22, 2003 to August 14, 2009 are invested in the Traditional II Donor-Advised Funds. Donations to Donor Accounts created on or after August 15, 2009 to November 14, 2010 are invested in the Traditional III Donor-Advised Funds. Donations to Donor Accounts created after November 15, 2010 are invested in the Traditional IV Donor-Advised Funds.

## Understanding Donor-Advised Funds

[How the Donor-Advised Funds Work](#)

[How to Set Up a Donor-Advised Fund Account](#)

## Ways to Participate

[Bequests and Estate Plan Gifts](#)

[Charitable Organizations](#)

[Corporate Giving](#)

## Literature and Forms

Files are PDFs - all will open in a new window.

[Offering Brochure](#)

[Gifting Booklet](#)

[Application](#)

[Donor-Advised Funds vs. Private Foundations](#)

[Systematic Contribution Application](#)

[Beneficiary Designation Sample Language](#)

[Additional Contribution Form](#)

[Entity Form – For donors that are corporations, partnerships or other entities.](#)



# Have concentrated stock, mature capital gains, or appreciated assets?

Get in touch to learn more about how the U.S. Charitable Gift Trust fits into your overall wealth planning strategy.


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U.S. Legacy Income Trusts® (Legacy Income Trusts) are pooled income funds established by U.S. Charitable Gift Trust® (Gift Trust), a tax-exempt public charity offering donor-advised funds and the U.S. Legacy Income Trusts® (Legacy Income Trusts) are pooled income funds described in Section 642(c)(5) of the Internal Revenue Code. 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

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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.

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