How the Donor-Advised Funds Work

When you make a contribution to a Donor-Advised Fund of the U.S. Charitable Gift Trust® (Gift Trust), you'll be eligible to receive an immediate federal income tax deduction. Once you've made your charitable contribution, you may select from eight investment funds or a combination of these funds, that you want your donation to be invested in.* You may then recommend grants to qualified charitable organizations as described in the Gift Trust's Gifting Booklet. You are encouraged to consult with your tax advisor or accountant prior to finalizing the Donor Information Form. Tax benefits depend upon your individual circumstances.

Contributions

Who's Eligible to Donate?

Each Donor-Advised Fund (DAF) may accept contributions from individuals, trusts, estates and others. The Donor-Advised Fund may also accept contributions from other donor-advised funds and private foundations, although such donations are not tax deductible by the Donor.

Generally Acceptable Contributions

- Cash
- Stocks
- Mutual funds
- Certain restricted securities or privately held stock
- Real estate
- Tradable municipal bonds
- Pre-IPO shares
- C or S Corp stock
- LLC & LP interests
- Cash value of life insurance
- Annuities
- Other DAF or private foundations

A minimum initial donation of $10,000 is required, after which subsequent minimum donations of $1,000 may be made. Contributions other than cash, stocks or mutual funds may have different minimums, may require prequalification, involve longer processing time and are accepted on a case-by-case basis. Please check with Eaton Vance on acceptable contributions and minimums. Clients should consult with their legal and tax advisors prior to making a gift.

Generate an Immediate Income Tax Deduction

Individual donors are eligible for an immediate itemized income tax deduction for their contributions. Donors can get the benefit of a deduction in the same year they make a gift but can take their time planning grant recommendations.

Diversify Concentrated Holdings[1]

Individuals who are charitably inclined and who own a highly concentrated position in one security can diversify their assets, potentially grow their assets in a Donor-Advised Fund and provide more for charity.

Avoid Capital Gains Taxes

Gifts of long-term appreciated securities avoid capital gains taxes and may receive a deduction based on their market value (subject to limits).

Avoid Estate Taxes

Assets contributed to the Donor-Advised Fund will be removed from the value of your estate for federal estate tax purposes and will avoid probate.

[1] *Diversification cannot assure a profit or protect against loss.*

Tax law is subject to change. Consult your tax advisor to review your personal situation and tax law applicable at the time of your contribution.

Investment Options

Investment Options

We offer a broad range of investment funds (Investment Funds) managed by Eaton Vance Management (Eaton Vance) and its affiliates, including responsible investing funds managed by Calvert Research and Management (Calvert), which is a wholly-owned subsidiary of Eaton Vance.[1] You may recommend the allocation of your contributions

How to Set Up...

Donor-Advised Fund Account

I Want to View...

- Donor-Advised Funds Forms Booklet
- Entity Form – Used with Forms Booklet when contributing as Corporations, Nonprofits, and other Entities.
- Donor-Advised Fund Performance Report

To report a website vulnerability, please go to Responsible Disclosure.

Eaton Vance is part of Morgan Stanley Investment Management, the asset management division of Morgan Stanley.

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U.S. Charitable Gift Trust® (Gift Trust) is a tax-exempt public charity offering donor-advised funds. All activities of the Gift Trust and the U.S. Legacy Income Trusts (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 Legacy Income Trusts should be motivated by charitable intent. As charitable giving vehicles, 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 a Legacy Income Trust will vary based on individual circumstances. Prospective Donors should consult their own tax advisors. Distributions to income beneficiaries are not guaranteed by any party, and are subject to investment risk. In considering potential changes in annual 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 also applies to pooled income funds established by the Gift Trust prior to the Legacy Income Trusts (Heritage Pooled Income Funds), although the Heritage Pooled Income Funds are no longer accepting new contributions.

Prior to March 1, 2021, Eaton Vance, the Trustee and the Placement Agent were wholly-owned subsidiaries of Eaton Vance Corp. (EVC). On March 1, 2021, Morgan Stanley acquired EVC and, as a result, Eaton Vance, the Trustee and the Placement Agent became indirect, wholly-owned subsidiaries of Morgan Stanley. Morgan Stanley (NYSE: “MS”), whose principal offices are at 1585 Broadway Avenue, New York, New York 10036, is a preeminent global financial services firm engaged in securities trading and brokerage activities, as well as providing investment banking, research and analysis, financing and financial advisory services.

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