

[< BACK TO RESOURCES](#)

Insights

The U.S. Charitable Gift Trust® is pleased to introduce to you *Insights*, a webpage of publications that provides donors with valuable information and facts as it relates to charitable, tax and wealth planning.

Current & Past Issues

Higher Gift and Lifetime Exemptions Offer Potential Opportunity While Available

[READ MORE \(PDF\)](#)

Combine a Roth Conversion with a Charitable Giving Strategy

[READ MORE \(PDF\)](#)

Pooled Income Funds Potentially Offer Benefits Beyond New Law Expanding IRA Charitable Rollover

[READ MORE \(PDF\)](#)

Pooled Income Funds May Continue to be Advantageous in Risking Rate Environment

[READ MORE \(PDF\)](#)

U.S. Legacy Income Trusts®

Make a contribution to our pooled income funds for a partial tax deduction, and receive a lifetime income stream for you and your beneficiaries.

[MORE ABOUT THE TRUSTS](#)

Donor-Advised Funds

Make a fully tax deductible contribution, and give at your discretion for many years to come.

[MORE ABOUT THE FUNDS](#)

[Accessibility](#) | [Privacy and Cookies](#) | [Your Privacy Choices](#)  | [Contact](#)

 [Print page](#)

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.

 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 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

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: Tuesday, March 5, 2024 10:45 AM

Page ID: 41195 - <https://www.uscharitablegifttrust.org/insights.php>