



U.S. Legacy Income Trusts®



U.S. Legacy Income Trusts® (Legacy Income Trusts) are next-generation charitable planned-giving instruments established by the U.S. Charitable Gift Trust® (Gift Trust), a tax-exempt public charity offering donor-advised funds. The Legacy Income Trusts and the Gift Trust are sponsored by Eaton Vance Management (Eaton Vance), a longtime leader in wealth management solutions.

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

BeneÜts

Legacy Income Trusts provide Donors contributing cash and/or acceptable securities with the opportunity to:



Avoid recognition of capital gains
on contributions of appreciated assets



Receive a federal income tax deduction
based on the charitable remainder portion of the contribution value



Provide monthly distributions of tax-advantaged income for life
to up to ten individual income beneficiaries designated by the Donor



Make grants to qualified charitable organizations selected by the Donor
or his or her designee following the death of the last-surviving of the Donor's individual income
beneficiaries

Trusts

U.S. Legacy Income Trust I.2 →

U.S. Legacy Income Trust III.2 →

U.S. Legacy Income Trust V.2 →

U.S. Legacy Income Trust II.2 →

U.S. Legacy Income Trust IV.2 →

Education

Understanding Legacy Income Trusts

U.S. Legacy
Income Trusts®

1. Making the most of your charitable contributions

MAKING THE MOST OF YOUR
CHARITABLE CONTRIBUTIONS

Tools and Resources

Charitable Income Tax Deduction Calculator

Calculate the charitable income tax deduction available to Donors making a current contribution to a Legacy Income Trust and compared charitable planned-giving instruments.



Additional resources

[Questions and Answers](#)

Commonly asked questions

[Literature and Forms](#)

Downloads for donors

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.

U.S. Charitable Gift Trust®

Contact Us

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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.

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.

Not FDIC Insured—Offer No Bank Guarantee—May Lose Value

Not Insured By Any Federal Government Agency—Not A Deposit