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Bequests and Estate Plan Gifts

A well-established plan made during your lifetime could help alleviate some of the negative impact taxes can have on assets that have grown significantly during your lifetime. A charitable bequest with a Donor-Advised Fund can benefit charities and help reduce your estate tax liability. If you are considering making a charitable gift at death, these estate planning tools can be extraordinarily useful. Before you make any changes to your estate plan, you should always consult your financial, legal and/or tax advisor.

I Want to View...

Donor-Advised Funds Application

Entity Form - Used with Application when contributing as Corporations, Nonprofits, and other Entities.

Donor-Advised Fund Performance Report

Types of Bequest Assets to Consider

- Wills & Estates
- IRAs, 401(k)s and Qualified Plans
- Life Insurance
- Charitable Remainder Trust

Benefits of a Donor-Advised Fund

- Cost effective and easy to set up with a simple application
- You can leave a legacy in your family's name by naming the account (e.g., The William's Family Charitable Fund)
- A charitable deduction may help reduce your estate tax liability
- We can distribute gifts over time to several of your favorite charities
- Professional investment management from Eaton Vance, whose history dates to 1924

How to Set Up a Bequest

1 Complete a **Donor-Advised Fund Application**

2 Change the beneficiary designation for your assets. A **Sample Language to Designate the U.S. Charitable Gift Trust as the Beneficiary of Assets** is available here.

3 Keep original application and beneficiary designations with your estate documents and fax a copy of the application to the Administration.

To learn more, please contact Charitable Marketing at 800-836-2414.

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.

CONTACT US

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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.

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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.

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