U.S. Charitable Gift Trust®

Tax advantaged charitable giving for investors who want to have a lasting impact, sponsored by Eaton Vance



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

Benefits of giving through the U.S. Charitable Gift Trust (Gift Trust)

Tax deductible

Receive a federal income tax deduction based on your contribution.

Avoid capital gains tax

Find alternatives for appreciated assets or concentrated stock.

Support charitable organizations

Create a legacy of giving.

Investment Professional Sign In

We apologize for the inconvenience but we are experiencing a technical issue.

We are working on a solution. Please try again later.

If you need further assistance, please contact a representative Charitable Gift Trust at 1-800-836-2414.

If you are an individual investor and have an account with US Charitable Gift Trust, **sign into your account here**

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ome Tax or

Calculate the deduction for your U.S. Legacy Income Trust contribution and compare to other charitable planned-giving options.

LAUNCH TOOL

Additional resources

INSIGHTS

Tips and resources as it relates to charitable, tax and wealth planning

CHARITABLE RESEARCH

Additional websites for more info

DIRECTORS AND OFFICERS

The people overseeing the Gift Trust

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

U.S. Charitable Gift Trust Heritage Pooled Income Fund Donors can access performance reports by logging into their account, or by contacting Ren, the administrator of the U.S. Charitable Gift Trust, at 1-844-898-0800 or by email at uscgt@reninc.com.

To comply with federal law applicable to pooled income funds, the Legacy Income Trusts will not accept contributions of federally tax-exempt securities or shares of funds holding federally tax-exempt securities. The Legacy Income Trusts will also not accept contributions of securities that have been held by the Donor for one year or less. Subject to the approval of Eaton Vance Trust Company (Trustee), the Legacy Income Trusts may accept certain privately held or restricted stock. All transferred property must be free and clear of any liens, encumbrances or other adverse claims. Depending on the Donor's relationship to his or her designated income beneficiaries, a contribution to a Legacy Income Trust may have federal gift or estate tax consequences for the Donor; naming certain individuals as income beneficiaries may also have federal generation-skipping transfer tax implications for the Donor or income beneficiaries. See "Tax Considerations" in the Legacy Income Trusts' current Information Statement (Information Statement).

All grants are subject to the determination of the Gift Trust that the grant recipient is a qualified charitable organization and that the grant otherwise meets all applicable legal requirements.

Grants to qualified charitable organizations are made through the donor-advised fund sub-account of the Gift Trust (Charitable Account) into which a Donor's Legacy Income Trust account converts.

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ncome Trusts) are pooled income funds established by U.S. Charitable Gift Trust® (Gift Trust), a r-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.

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