

The 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 Contributions cannot be rescinded or changed, and are subject to the exclusive legal control of the Gift Trust, the Trustee and the Board of Directors.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 the Gift Trust nor the Legacy Income Trusts is guaranteed or insured by the United States or any of its agencies or instrumentalities. Contributions are not insured by the Federal Deposit Insurance Corporation and are not deposits or other obligations of, or guaranteed by, any depository institution.

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.