U.S. Legacy Income Trusts®

Charitable Income Tax Deduction Table

The table below indicates the potential charitable income tax deduction available to Donors contributing to a currently offered U.S. Legacy Income Trust (Trust) in 2025, which varies as a percentage of the contribution value based on the number of individual income beneficiaries designated and their ages (as of nearest birthday) on the date of contribution.

The table assumes that a Donor's individual income beneficiaries are all the same age. See the Charitable Income Tax Deduction Calculator to determine the potential charitable income tax deduction available to Donors designating different numbers and ages of individual income beneficiaries.

Please refer to the notes below for important disclosures. **Potential Donors should consult their own tax advisors before contributing.**

Income Beneficiary Age (at nearest birthday)	One Individual Income Beneficiary	Two Individual Income Beneficiaries	Ten Individual Income Beneficiaries
0	6.306%	3.557%	2.335%
10	8.295%	5.209%	3.452%
20	11.950%	7.682%	5.107%
30	16.727%	11.263%	7.547%
40	23.541%	16.483%	11.148%
50	32.581%	23.895%	16.430%
60	43.738%	34.019%	24.083%
70	57.180%	47.316%	34.948%
80	71.723%	63.159%	49.519%
90	84.415%	78.436%	66.188%
100	91.822%	88.341%	79.698%

Important Information

The percentages of contribution value indicated above apply to U.S. individual taxpayers contributing property to a Trust in 2025, and reflect applicable federal guidelines for determining the deductibility of contributions to a pooled income fund prior to completion of the fund's third tax year. Ages of individual income beneficiaries are based on their nearest birthday as of the date of contribution. Deduction percentages shown above for multiple individual income beneficiaries assume they are the same age. Where not the same age, the allowable deduction is based primarily on the age of the youngest beneficiary and increases (toward the single beneficiary deduction percentage) as the age differential widens and the number of individual income beneficiaries is reduced. The federal income tax deduction available to individual taxpayers in the tax year of contribution for qualified charitable gifts to public charities is generally limited to not more than 60% of the taxpayer's "contribution base" (essentially, federal adjusted gross income, hereafter referred to as AGI) for cash contributions, 50% of the donor's AGI for gifts of appreciated property for which the Donor elects to base the charitable deduction on the fair market value of the property less the amount of the property's appreciation from cost or other tax basis, and 30% of the Donor's AGI for other gifts of appreciated property, with the balance carried forward for up to five years after the year the contribution is made. In addition to the federal income tax deduction for qualified gifts to charity, a number of states and local jurisdictions that tax individual income also permit resident individual taxpayers to deduct or receive a tax credit for qualified gifts to charity, subject to certain limitations. See "Tax Considerations – Charitable Income Tax Deductions" in the Trusts' current Information Statements (Information Statements) for additional information.

For each contribution to a Trust, the Trust's Administrator will provide the Donor with a written acknowledgement of the contribution that will include a provisional calculation of the charitable remainder portion of the Donor's contribution for purposes of determining the Donor's federal income tax deduction. **Each Donor is responsible for reviewing and confirming the calculation with his or her own tax advisors.**

This table is provided for illustrative purposes only and is not intended to provide, and should not be construed as providing, legal or tax advice. **Each prospective Donor to a Trust should consult his or her own tax advisors with respect to the federal, state, local, and non-U.S. tax implications of a contribution to a Trust.**

To learn more about the Trusts, please refer to the Trusts' current Information Statements available at **uslegacyincometrusts.org** or call us at **800.836.2414**.

Important Information and Disclosures

To comply with federal law applicable to pooled income funds, the Trusts do not accept contributions of federally tax-exempt securities or shares of funds holding federally tax-exempt securities. The Trusts also do not accept contributions of securities that have been held by the Donor for one year or less. The Trusts do not accept contributions of privately-held securities or cryptocurrency. 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 Trust may have gift or estate tax consequences for the Donor; naming certain individuals as income beneficiaries may also have generation-skipping transfer tax implications for the Donor or income beneficiaries. See "Tax Considerations" in the Trusts' Information Statements.

All Trust activities and the participation of Donors and income beneficiaries in the Trusts are subject to the requirements of state and federal law, the terms and conditions of the Trusts' Declarations of Trust, the Trusts' Information Statements and the completed Donor Contribution Form submitted by each Donor. The Board of Directors of the U.S. Charitable Gift Trust® (Gift Trust) reserves the right to modify the Trusts' program at any time, subject to the provisions of the Trusts' Declarations of Trust and state and federal law.

Any contribution to a Trust, once accepted by the Trustee, represents an irrevocable commitment. Contributions cannot be rescinded or changed, and are subject to the exclusive legal control of the Trusts, the Trustee and the Gift Trust's Board of Directors.

Donors to the Trusts should be motivated by charitable intent. As charitable giving vehicles, the 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 to a Trust.

The tax consequences of contributing to a Trust will vary based on individual circumstances. Prospective donors should consult their own tax advisors. Nothing in this document or the Trusts' Information Statements should be construed as tax advice.

Distributions to income beneficiaries are not guaranteed by any party, and are subject to investment risk. In considering potential changes in annual distribution rates, the Trustee will assess the Trusts' long-term earnings potential and seek to balance the interests of current and future income beneficiaries and the charitable remainder interests.

Neither the Trusts nor the Gift Trust has been registered under federal securities laws, pursuant to available exemptions.

Neither the Trusts nor the Gift Trust 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 certain Trusts and the Gift Trust, receiving compensation as described in the Trusts' Information Statements and in the Gifting Booklet of the Gift Trust's Donor-Advised Funds.

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