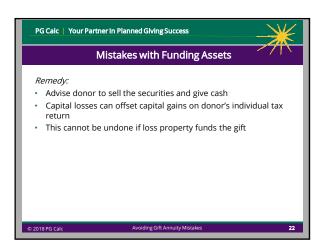
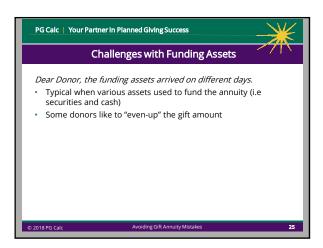


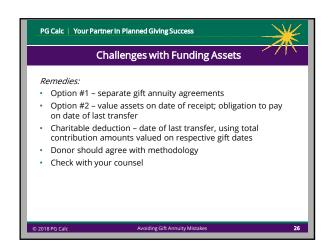
PG Calc | Your Partner In Planned Giving Success Mistakes with Funding Assets Dear Donor, I did not realize the stock you used to fund the gift annuity was "loss property." • Long-term capital gain assets are tax-wise funding assets • Gain allocated to gift portion forgiven; gain allocated to annuity reported ratably • Capital loss property - worth less than what donor paid

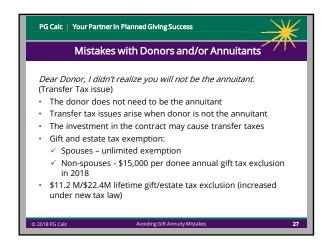


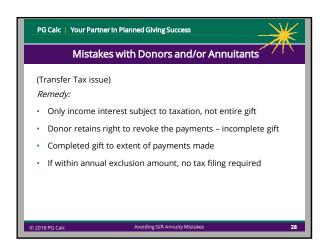


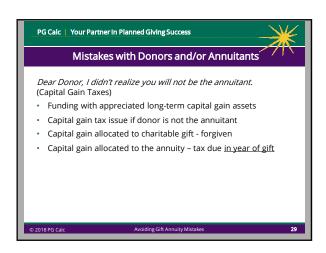


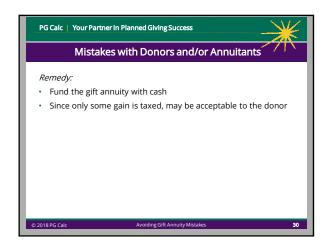


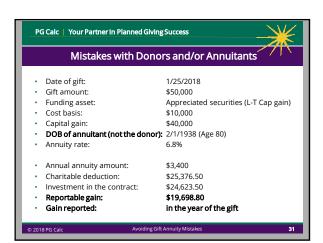


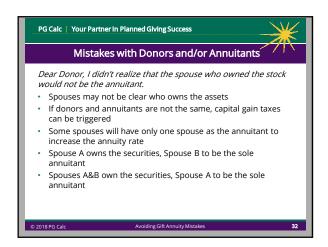


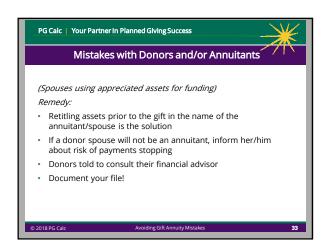


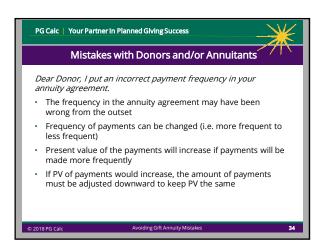


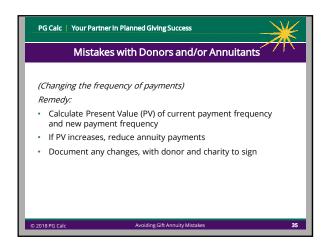


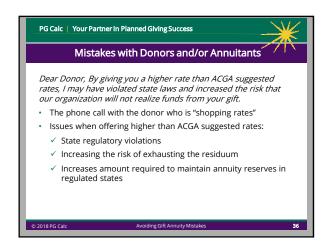


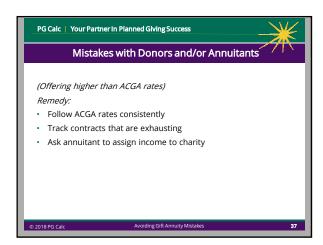


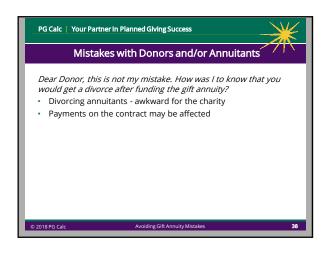


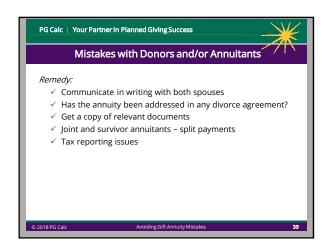


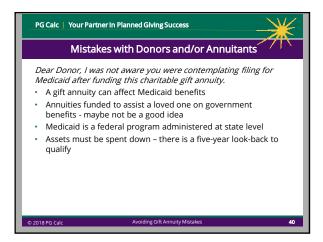


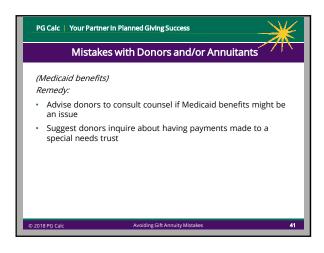


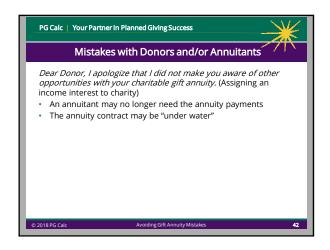


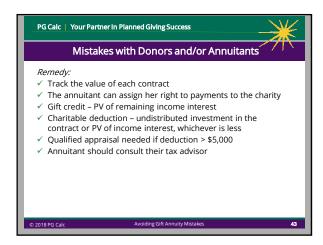


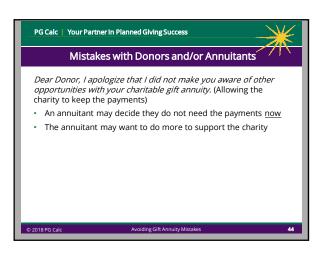


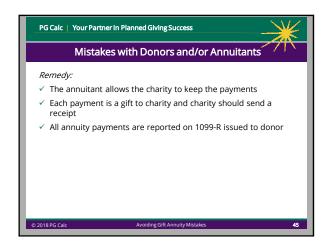


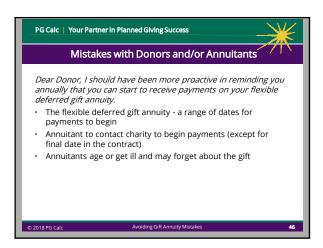


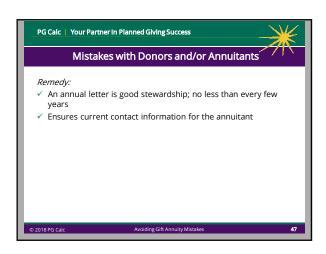












Challenges in CGA Administration Dear Donor, our charity does not track the market value of each CGA contract and we're not sure if there will be anything left from your gift annuity. Best practice to track the market value of each contract Restricted residuum – need to know the amount at termination Potential exhaustion of residuum – better management of the program



