

# Charitable Gift Annuity - One Life

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Prepared for: Donor name

## A. Input Assumptions

Date of transfer	MC.transferDate
Fair market value of property transferred	\$MC.transferValue
Nearest age on the date of the gift for MC.bene1Name is	0
Date of first payment	
Annual annuity rate for immediate annuity	4.9%
Payment frequency	
Prorate first payment or Full first payment?	Prorate
Is payment at the beginning or end of the payment period?	
The transfer is before our table starts so we use the 1992 discount rate of	8.2%
The mortality table is based on the census taken in	1970

## B. Present Value of Remainder Interest - Immediate

1. Net fair market value paid for annuity	\$MC.transferValue
2. Annual annuity rate	4.9%
3. Annuity amount payable on an annual basis	\$0.00
4. Minimum value of annuity (lesser of line 1 and line 9)	\$0.00
5. Present value of remainder interest (Line 1 - Line 10). The tax deduction	\$0.00
Tax Deduction	

### Amount

**\$0.00 Deduction** 0  
**\$0.00 Value of Income** 0

Depending on the type of asset you contribute, a portion of your payment may be taxable to you as a combination of ordinary income, long-term capital gain, and a tax-free return of principal.

This report has been calculated assuming a contribution of cash. Each of your next 81.6 years payments of \$0.00 will contain \$0.00 of tax-free income and \$0.00 of ordinary income. All income will be ordinary after 81.6 years.

NOTE: This calculation is provided for educational purposes only. The type of assets transferred, the actual date of the gift, and other factors may have a material effect on the amount or use of your deduction. You are advised to seek the advice of your tax advisors before implementing a gift of this type.

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