

\$25,000 Stock  
Current Value = \$25,000  
Original Value = \$10,000  
Capital gain tax payable  
on \$15,000

```
graph TD; A["$25,000 Stock  
Current Value = $25,000  
Original Value = $10,000  
Capital gain tax payable  
on $15,000"] --> B["Transfer to  
$25,000 Charitable Gift  
Annuity"]; B --> C["Remaining Principal  
to Charity  
at the death of the Donor"]; B --> D["$1,350 Guaranteed Annuity  
Payment for Life  
• Payments are fixed for life  
• Capital gain tax is partially avoided  
• Portion of payment is tax-free"];
```

Transfer to  
\$25,000 Charitable Gift  
Annuity

Charitable Deduction  
\$9,245

Remaining Principal  
to Charity  
at the death of the Donor

\$1,350 Guaranteed Annuity  
Payment for Life

- Payments are fixed for life
- Capital gain tax is partially avoided
- Portion of payment is tax-free