



**CHARITABLE GIFT ANNUITIES  
REPORT FILING REQUIREMENTS**

Application as to a particular type of insurer: [Title 36 O.S. § 110\(12\)](#)  
[Oklahoma Charitable Gift Annuity Act](#) Title 36 O.S. § 4071 through §4082

**Name of organization:**

\_\_\_\_\_  
\_\_\_\_\_

**Report filings:**

\_\_\_\_\_ 1. Annually each qualified charitable organization shall provide within ninety (90) days of receipt the final audit report prepared by an independent certified public accountant (CPA) or accounting firm or individual holding a permit to practice public accounting in accordance with generally accepted accounting principles (GAAP).

\_\_\_\_\_ 2. Does the audited financial statement show a minimum of One Hundred Thousand Dollars (\$100,000.00) in unrestricted assets exclusive of the assets comprising the qualified charitable gift annuities issued?

If you have any questions, please contact Ashia Turner at [ashia.turner@oid.ok.gov](mailto:ashia.turner@oid.ok.gov) or 405-522-4756.

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_

Supervisor  
Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_