

Charitable Gift Annuities—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: _____

The following items must accompany the initial filing for charitable gift annuities:

Initial Filing

- _____ 1. Name and principal address of the charitable organization.
- _____ 2. Certification that the organization is an organization described in Section 501(c)(3) and Section 170(c) of the Internal Revenue Code (IRS)
- _____ 3. Provide a copy of the organization’s letter from the IRS declaring its exempt status.
- _____ 4. Provide a copy of the qualified charitable gift annuity promotional literature, application, and Agreement. The literature, application and agreement must have a separate paragraph in print no smaller than that employed in the document stating: **“A charitable gift annuity is not regulated by the Oklahoma Insurance Department and is not protected by a guaranty association affiliated with the Oklahoma Insurance Department.”**
- _____ 5. Attached the most recent annual audit of the charitable organization prepared by an independent certified public accountant, or accounting firm or individual holding a permit to practice public account in accordance with generally accepted accounting principles (GAAP).
- _____ 6. Certification that the organization has a minimum of \$100,000 in unrestricted assets exclusive of assets comprising of qualified charitable gift annuities issued by the organization.
- _____ 7. Verification that the company has been in continuous operation for at least three (3) years or is a successor of and affiliate of a charitable organization that has been in continuous operation for at least three years.
- _____ 8. Provide a letter signed by an officer or director of the charitable organization that the organization has issued one or more charitable gift annuities.

If you have any questions, please call (405) 521-6648

Reviewed By: _____ **Date:** _____

Supervisor
Approved By: _____ **Date:** _____