



YOUR  
PARTNER  
IN PLANNED  
GIVING  
SUCCESS

## Gift Annuity Annual Filing Requirements: Quick Reference Guide

State	Submit Report?	Use Specific Form?	Deadline for Form	Submit Financial Statement?	Deadline for Financial Statement	Other Submission?
AL	No	N/A	N/A	Yes	FY + 60 days	Yes <sup>1</sup>
AR	Yes	Yes <sup>2</sup>	FY + 180 days	Yes	FY + 180 days	No
CA	Yes	Yes	CY or FY + 120 days	No	N/A	No
FL	Yes	Yes	FY + 60 days	No	N/A	No
GA	No	N/A	N/A	Yes	When available	No
HI	Yes	Yes	March 15	No	N/A	No
MD	No	No	N/A	Yes <sup>3</sup>	FY + 180 days	No
NH	Yes	Yes	CY or FY + 4 months, 15 days	No	N/A	Yes <sup>4</sup>
NJ	Yes	Yes	CY or FY + 120 days	Yes	CY or FY + 120 days	No
NY	Yes	Yes	March 1	No	N/A	No
ND	No	N/A	N/A	Yes	When available + 15 days	No
OK	No	N/A	N/A	Yes	When available + 90 days	No
TN	Yes	Yes	March 1	Yes	March 1	No
WA	Yes	Yes	FY + 60 days	Yes <sup>5</sup>	FY + 9 months	Yes <sup>6</sup>

### NOTES:

<sup>1</sup> Renew "restricted agent" registrations (those individuals who completed Form U-4), due by December 31

<sup>2</sup> Annual statement form can be completed, or the requested info can be provided in a different format

<sup>3</sup> Needs to include statement of adequacy of reserves (or such a statement must additionally be filed)

<sup>4</sup> If also registered as charitable organization in NH the CGA renewal can be filed with the report on general activity

<sup>5</sup> Must show liability on CGA contracts; if consolidated, needs to include breakout schedule of financial position

<sup>6</sup> Copy of Form 990 due to state within 15 days of filing with IRS