



Dipåtamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM *Gubetnamenton Guåhan*

PROPERTY & CASUALTY INSURERS LICENSED IN GUAM FILING REQUIREMENTS

No.	REQUIRED FILINGS FOR GUAM	FILING FORMAT	DUE DATE*	DOMESTIC & ALIEN (GUAM) BRANCH INSURER	FOREIGN INSURER
1	NAIC Annual Statement and NAIC Supplement including Supplemental Health Care Exhibits (Parts 1 and 2)	CD or Flash Drive for Foreign Insurer; Hard Bound Book for Domestic/Alien Insurer	4/1	\$50.00 on or before Apr 1 st \$500.00 after April 1 st due date Additional \$100 per day after May 15th	\$50.00 on or before April 1 st \$500.00 after April 1 st due date Additional \$100.00 per day after May 15th
2	Jurat Page, signed	Additional Paper Copy	4/1	\$20.00 if additional paper copy not filed	\$20.00 if additional paper copy not filed
3	Balance Sheet pages	Additional Paper Copy	4/1	\$20.00 if additional paper copy not filed	\$20.00 if additional paper copy not filed
4	STATUTORY PAGE on Premiums and Losses – Direct Business in Guam	Additional Paper Copy	4/1	\$20.00 if additional paper copy not filed	\$20.00 if additional paper copy not filed
5	Insurance Expense Exhibit	Paper Copy separate from Item 1	4/1	\$20.00 if additional paper copy not filed	\$20.00 if additional paper copy not filed
6	Management Discussion & Analysis	Paper Copy separate from item 1	4/1	\$20.00 if additional paper copy not filed	\$20.00 if additional paper copy not filed
7	2% Assessment Fees on Commercial and Industrial Liability Premiums Written on Property & Casualty Risks located in Guam	Guam Form I-8	4/1	\$20.00 if filed separately from Item No.1	\$20.00 if filed separately from Item No.1
8	Statement of Actuarial Opinion signed by a member of the American Academy of Actuaries	Paper Copy separate from Item 1	4/1	\$20.00 if additional paper copy not filed	\$20.00 if additional paper copy not filed
9	Risk Based Capital (RBC) Report	Paper Copy	4/1	\$20.00 if filed separately from Item No.1	NOT REQUIRED
10	Insurer's Quarterly Financial Statement	Paper Copy	5/15, 8/15, 11/15	\$50.00 on or before due date	NOT REQUIRED
11	Audited Financial Report	Paper Copy	6/1	\$20.00	NOT REQUIRED
12	Holding Company Registration Statement (Form B) and Registration Statement (Form C)	Paper Copy	6/1	\$20.00	NOT REQUIRED

13	Quarterly Automobile Assigned Risk Plan Report	Paper Copy	4/20, 7/20, 10/20, and 1/20	\$20.00 Insurer/Resident Agent must file	\$20.00 Insurer/Resident Agent must file
14	Surplus Line: Quarterly Insurance Statement (Insurer and Surplus Lines Entity)	Paper Copy	One month after quarter ends	\$20 \$25.00/day late filing penalty	\$20 \$25.00/day late filing penalty

Notes:

1. Filings must be physically delivered at the Guam Department of Insurance by the Insurer's General Agent. Do not mail filings directly to the Guam Department of Insurance. Mailed filings should be directed to the Insurer's General Agent in Guam.
2. *Due Date: If the due date falls on a weekend or holiday, the deadline is extended to the next business day.