



Dipåtamenton Kontribusion yan Adu'aña

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM *Gubetnamenton Guåhan*

LIFE, ACCIDENT & HEALTH INSURERS, HEALTH ENTITIES 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 (Guam Branch) Insurer	4/1	\$50.00 on or before Apr 1 st Penalty of \$500.00 after April 1 st due date Additional \$100 per day after May 15th	\$50.00 on or before April 1 st Penalty of \$500.00 after April 1 st due date Additional \$100.00 per day after May 15th
2	Jurat Page, Signed	Paper Copy separate from Annual Statement	4/1	\$20.00 if paper copy not filed at the same time as Annual Statement	\$20.00 if paper copy not filed at the same time as Annual Statement
3	Balance Sheet pages	Paper Copy separate from Annual Statement	4/1	\$20.00 if paper copy not filed at the same time as Annual Statement	\$20.00 if paper copy not filed at the same time as Annual Statement
4	STATE PAGE - Life Insurance Parts 1 and 2, Accident and Health Exhibit – Direct Business in Guam OR STATE PAGE – Exhibit of Premiums, Enrollment and Utilization – Direct Business in Guam	Paper Copy separate from Annual Statement	4/1	\$20.00 if paper copy not filed at the same time as Annual Statement	\$20.00 if paper copy not filed at the same time as Annual Statement
5	Management Discussion & Analysis	Paper Copy separate from Annual Statement	4/1	\$20.00 if paper copy not filed at the same time as Annual Statement	\$20.00 if paper copy not filed at the same time as Annual Statement
6	Statement of Actuarial Opinion signed by a member of the American Academy of Actuaries	Paper Copy separate from Annual Statement	4/1	\$20.00 if paper copy not filed at the same time as Annual Statement	\$20.00 if paper copy not filed at the same time as Annual Statement
7	Risk-Based Capital (RBC) Report	Paper Copy	4/1	\$20.00 if paper copy not filed at the same time as Annual Statement	NOT REQUIRED
8	Insurer's Quarterly Financial Statement	Paper Copy	5/15, 8/15, 11/15	\$50.00 on or before due date	NOT REQUIRED
9	Audited Financial Report	Paper Copy	6/1	\$20.00	NOT REQUIRED
10	Holding Company Registration Statement	Paper Copy	6/1	\$20.00	NOT REQUIRED

	(Form B) and Registration Statement (Form C)				
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Notes:

- 1. Delivery Instructions for Foreign Insurers: Filings and fees must be physically delivered at the Guam Department of Insurance by the Foreign Insurer’s General Agent. Do not mail filings nor fees directly to the Guam Department of Insurance. Mailed filings and fees should be directed and addressed to the Foreign 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.