



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 (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 15 th	\$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 15 th
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 on Premiums and Losses – 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	Insurance Expense Exhibit	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	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
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 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
8	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
9	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
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. 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.