



Dipåtamenton Kontribusion yan Adu'ana

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	CD or Flash Drive 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	As applicable, NAIC State Page - Life Insurance (columns 1 to 28) NAIC State Page - Accident and Health Exhibit – Direct Business in Guam NAIC Supplemental Health Care Exhibit (Parts 1 and 2) - for health insurance written in Guam NAIC 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	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
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	Statement of Actuarial Opinion signed by a member	Paper Copy separate from	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

	of American Academy of Actuaries	Annual Statement			
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 (Form B) and Registration Statement (Form C)	Paper Copy	6/1	\$20.00	NOT REQUIRED

Notes:

1. Delivery Instructions for Foreign Insurers (**excluding** those with NAICS Code 524130 - Reinsurance Carriers, i.e. with no General Agent in Guam):

All filings must be made by the insurer's local General Agent in behalf of the Foreign Insurer. The filings and the corresponding filing fees must be hand delivered by the General Agent to the Guam Department of Insurance. Please do not mail filings nor fees directly to the Guam Department of Insurance. Mailed filings and fees should be directed to the Foreign Insurer's local General Agent.

2. *Due Date: If the due date falls on a weekend or holiday, the deadline is extended to the next business day.