



Dipattamenton Kontribusion yan Adu'ana

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	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 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	NAIC State Page on Premiums and Losses – Direct Business in Guam As applicable, NAIC Supplementary Health Care Exhibit (Parts 1 and 2) – for health insurance written 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 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 of 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
8	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
9	Insurance Expense Exhibit	Paper Copy separate from Annual	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

		Statement			
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. Penalty of \$500.00 for late report	\$20.00 Insurer/Resident Agent must file Penalty of \$500.00 for late report
14	Surplus Line: Quarterly Insurance Statement (Insurer and Surplus Lines Entity)	Paper Copy	One month after quarter ends	\$20.00 \$25.00/day late filing penalty	\$20.00 \$25.00/day late filing penalty

Notes:

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