



Dipattamenton Kontribusion yan Adu'ana

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM *Gubetnamenton Guåhan*

LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: GUAM Filings Made During the Year 2026

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 ½"x14")	1	EO	1 in CD or flash drive ONLY	3/1; 4/1/ for State filing	NAIC	Notes E, O
	1.1	Printed Investment Schedule detail (Pages E01-E30)	xxx	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	
	3	Separate Accounts Annual Statement (8 ½"x14")	xxx	EO	xxx	3/1	NAIC	
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit	1	EO	1	4/1	NAIC	Note E
	12	Credit Insurance Experience Exhibit	xxx	EO	xxx	4/1	NAIC	
	13	Health Supplement	xxx	EO	xxx	3/1	NAIC	
	14	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	xxx	EO	xxx	4/1	NAIC	
	15	Long-term Care Experience Reporting Forms	xxx	EO	xxx	4/1	NAIC	
	16	Management Discussion & Analysis	1	EO	1	4/1	Company	Note E
	17	Market Conduct Annual Statement Premium Exhibit for Year	xxx	EO	xxx	3/1	NAIC	
	18	Medicare Supplement Insurance Experience Exhibit	xxx	EO	xxx	3/1	NAIC	
	19	Medicare Part D Coverage Supplement	xxx	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	20	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	
	21	Schedule SIS	N/A	N/A	N/A	3/1	NAIC	
	22	Supplemental Compensation Exhibit	N/A	N/A	N/A	3/1	NAIC	
	23	Supplemental Health Care Exhibit (Parts 1 and 2)	1	EO	1	4/1	NAIC	Note E
	24	Supplemental Investment Risk Interrogatories	xxx	EO	xxx	4/1	NAIC	
	25	Supplemental Schedule O	xxx	EO	xxx	3/1	NAIC	
	26	Supplemental Term and Universal Life Insurance Reinsurance Exhibit	xxx	EO	xxx	4/1	NAIC	
	27	Trusteed Surplus Statement	xxx	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	28	Variable Annuities Supplement	xxx	EO	xxx	4/1	NAIC	
	29	VM 20 Reserves Supplement	xxx	EO	xxx	3/1	NAIC	
	30	Workers' Compensation Carve-Out Supplement	xxx	EO	xxx	3/1	NAIC	
		Actuarial Related Items						
	31	Actuarial Certification regarding use 2001 Preferred Class Table	xxx	EO	xxx	3/1	Company	
	32	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	xxx	EO	xxx	3/1	Company	
	33	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	xxx	N/A	xxx	4/30	Company	
	34	Actuarial Opinion	1	EO	1	3/1; 4/1 for State filing	Company	Note E
	35	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	xxx	EO	xxx	3/1	Company	

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			Domestic		Foreign			
			State	NAIC	State			
	36	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	xxx	EO	xxx	3/1	Company	
	37	Actuarial Opinion on X-Factors	xxx	EO	xxx	3/1	Company	
	38	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	xxx	EO	xxx	3/1	Company	
	39	Request for Life PBR Exemption (if applicable)	xxx	E/O	xxx	Commissioner 7/1 NAIC 8/15	Company	
	40	Executive Summary of the PBR Actuarial Report	N/A	N/A	N/A	4/1	Company	
	41	Life Summary of the PBR Actuarial Report	N/A	N/A	N/A	4/1	Company	
	42	Variable Annuities Summary of the PBR Actuarial Report	N/A	N/A	N/A	4/1	Company	
	43	PBR Actuarial Report (provide upon request)	N/A	N/A	N/A		Company	
	44	RAAIS required by <i>Valuation Manual</i>	xxx	N/A	xxx	4/1	Company	
	45	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	xxx	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	xxx	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	47	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	xxx	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	48	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	xxx	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	49	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	xxx	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	50	RBC Certification required under C-3 Phase I	xxx	EO	xxx	3/1	Company	
	51	RBC Certification required under C-3 Phase II	xxx	EO	xxx	3/1	Company	
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3	xxx	EO	xxx	3/1	Company	
	53	Statement on par/non-par policies – Exhibit 5 Int. 1&2	xxx	EO	xxx	3/1	Company	
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	
	65	Separate Accounts Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	66	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	N/A	EO	N/A	6/1	Company	
	82	Audited Financial Reports	1	EO	xxx	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	N/A	N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit	N/A	EO	N/A	8/1	Company	
	85	Independent CPA (change)	N/A	N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting	N/A	N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition	N/A	N/A	N/A		Company	
	88	Relief from the five-year rotation requirement for lead audit partner	xxx	EO	xxx	3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	N/A	EO	N/A	3/1	Company	
	90	Relief from the Requirements for Audit Committees	N/A	EO	N/A	3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	N/A	N/A	N/A		Company	
		V. STATE REQUIRED FILINGS						
	101	Corporate Governance Annual Disclosure***	N/A	0	N/A		Company	

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			Domestic		Foreign			
			State	NAIC	State			
	102	Filings Checklist (with Column 1 completed)	1	0	1	4/1 for State filing	State	Note E
	103	Form B-Holding Company Registration Statement	N/A	0	N/A		Company	
	104	Form F-Enterprise Risk Report ****	N/A	0	N/A		Company	
	105	ORSA *****	N/A	0	N/A		Company	
	106	Premium Tax	N/A	0	N/A		State	
	107	State Filing Fees	1	0	1	4/1 for State filing	State	Note E
	108	Signed Notarized Jurat	1	0	1	4/1/ for State filing	NAIC	Notes E, O
	109	Group Capital Calculation (File with lead state only)	N/A	0	N/A			
	110	Assets Page	1	0	1	4/1 for State filing	NAIC	Notes E, O
	111	Liabilities, Surplus and Other Funds Page	1	0	1	4/1 for State filing	NAIC	Notes E, O
	112	Life Insurance (State Page – Guam, columns 1 to 28)	1	0	1	4/1 for State filing	NAIC	Notes E, O
	113	Accident & Health Policy Experience Exhibit (Guam Business Only)	1	0	1	4/1 for State filing	NAIC	Notes E, O
	114	Supplemental Health Care Exhibit (Parts 1 and 2) (Guam Business Only)	1	0	1	4/1 for State filing	NAIC	Notes E, O

*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

**If Form Source is NAIC, the form should be obtained from the appropriate vendor.

***For those states that have adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm.

****For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm

*****For those states that have adopted the NAIC Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. The ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	Required Filings Contact Person:	Ms. Alice P. Sebastian-Cruz Regulatory Programs Administrator Alice.Cruz@revtax.guam.gov
	B	Mailing Address:	Guam Department of Revenue and Taxation – Regulatory Division Insurance, Banking, Securities & Real Estate Branch 1240 Army Drive Barrigada, GU 96913
	C	Mailing Address for Filing Fees:	
	D	Mailing Address for Premium Tax Payments:	
	E	Delivery Instructions:	FOREIGN INSURER: All filings including Filing Fees must be HAND DELIVERED at the Department, in behalf of the insurer, by the Foreign Insurer’s GENERAL AGENT in Guam. If the State Due Date falls on a weekend or holiday, then the deadline is extended to the next business day.
	F	Late Filings:	Late filing fee of \$500.00 after 4/1 Due Date and additional \$100.00 per day if filed after 5/15 will apply. \$20.00 fee per report will be assessed for each required hard copy of statutory page/report that is filed separately from the Annual Statement
	G	Original Signatures:	Original (wet ink) signatures required.
	H	Signature/Notarization/Certification:	Appropriate notarization required on actual document.
	I	Amended Filings:	Amended items must be accompanied by an explanation and associated supporting documentation as needed of the amendments. If there are signature requirements for the original filing, the same should be followed for any amendment.
	J	Exceptions from normal filings:	
	K	Bar Codes (State or NAIC):	
	L	Signed Notarized Jurat:	See Note O
	M	NONE Filings:	

**General Instructions
For Companies to Use Checklist**

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.

Column (1) Checklist

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when submitting information to the state.

Column (2) Line #

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) Required Filings

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The ***March.PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital.PDF Filing*** is the .pdf file for risk-based capital data.

The ***Separate Accounts Electronic Filing*** includes the separate accounts annual statement and investment schedule detail.

The ***Separate Accounts.PDF Filing*** is the .pdf file for the separate accounts annual statement and all investment schedule detail.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplement.PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Electronic Filing*** includes the quarterly statement data.

The ***Quarterly.PDF Filing*** is the .pdf for quarterly statement data.

The ***June.PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

Column (4) Number of Copies

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

Column (5) Due Date

Indicates the date on which the company must file the form.

Column (6) Form Source

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions. If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) Applicable Notes

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

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