



**Dipåtamenton Kontribusion yan Adu'ånå**  
**DEPARTMENT OF**  
**REVENUE AND TAXATION**  
**GOVERNMENT OF GUAM Gubetnamenton Guåhan**

**TITLE COMPANIES**

**COMPANY NAME:** \_\_\_\_\_ **NAIC Company Code:** \_\_\_\_\_

**Contact:** \_\_\_\_\_ **Telephone:** \_\_\_\_\_

**REQUIRED FILINGS IN THE STATE OF:** GUAM **Filings Made During the Year 2024**

(1) Checklist	(2) Line #	(3) REQUIRED FILING FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
<b>I. NAIC FINANCIAL STATEMENTS</b>								
	1	Annual Statement (8 ½" x 14")	1	EO	1	3/1; 4/1 for State Filing	NAIC	Note O
	1.1	Printed Investment Schedule detail (Pages E01-E29)	xxx	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")	1	EO	N/A	5/15, 8/15, 11/15	NAIC	
<b>II. NAIC SUPPLEMENTS</b>								
	11	Actuarial Opinion	1	EO	N/A	3/1; 4/1 for State Filing	Company	
	12	Investment Risk Interrogatories		EO	N/A	4/1	NAIC	
	13	Management Discussion & Analysis	1	EO	N/A	4/1	Company	
	14	Schedule SIS		N/A	N/A	3/1	NAIC	
	15	Supplemental Compensation Exhibit		N/A	N/A	3/1	NAIC	
	16	Supplemental Schedule of Business Written By Agency		N/A	N/A	4/1	NAIC	
<b>III. ELECTRONIC FILING REQUIREMENTS</b>								
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	63	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	64	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	65	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	66	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	67	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>								
	81	Accountants Letter of Qualifications		EO	N/A	6/1	Company	
	82	Audited Financial Reports	1	EO	N/A	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit		N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit		EO	N/A	8/1	Company	
	85	Independent CPA (change)		N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting		N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition		N/A	N/A		Company	
	88	Request for Exemption to File		N/A	N/A		Company	
	89	Relief from the five-year rotation requirement for lead audit partner		EO	N/A	3/1	Company	
	90	Relief from the one-year cooling off period for independent CPA		EO	N/A	3/1	Company	
	91	Relief from the Requirements for Audit Committees		EO	N/A	3/1	Company	

(1) Checklist	(2) Line #	(3) REQUIRED FILING FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		<b>V. STATE REQUIRED FILINGS***</b>						
	101	Corporate Governance Annual Disclosure***		0	N/A		Company	
	102	Filings Checklist (with Column 1 completed)	1	0	1	4/1	State	
	103	Form B-Holding Company Registration Statement	1	0	N/A		Company	
	104	Form F-Enterprise Risk Report ***		0	N/A		Company	
	105	ORSA ****		0	N/A		Company	
	106	State Filing Fees	1	0	1	4/1	State	
	107	Signed Jurat	1	0	1	4/1	NAIC Note O	
	108	Group Capital Calculation ( <b>File with lead state only</b> )		0	N/A			
	109	Assets Page	1	0	1	4/1	NAIC Note O	
	110	Liabilities, Surplus and Other Funds Page	1	0	1	4/1	NAIC Note O	
	111	Statutory Page – Exhibit of Premiums and Losses (Direct Business in Guam)	1	0	1	4/1	NAIC Note 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](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](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](http://www.naic.org/public_lead_state_report.htm)

		<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
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 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 must be made by the General Agent in behalf of the insurer and must be physically delivered at the Department.  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.	
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 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 Jurat:	See Note O.	
M	NONE Filings:	See NAIC Annual Statement Instructions.	
N	Filings new, discontinued or modified materially since last year:		

	O	<p>Domestic Insurers:</p> <p>Foreign Insurers:</p>	<p>In addition to the hard copy of the Annual Statement, a hard copy of the following pages is required to be submitted to the Department: (i) Jurat Page with signature, (ii) Assets Page, (iii) Liabilities, Surplus and Other Funds Page, (iv) Exhibit of Premiums and Losses (Direct Business in Guam) – Statutory Page and (v) Insurance Expense Exhibit.</p> <p>Annual Statements: in CD Form or flash drive. Additionally, a hard copy of the following pages is required to be submitted to the Department: (i) Jurat Page with signature, (ii) Assets Page, (iii) Liabilities, Surplus and Other Funds Page, (iv) Exhibit of Premiums and Losses (Direct Business in Guam) – Statutory Page and (v) Insurance Expense Exhibit.</p>
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**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 the annual statement, detail for investment schedules and all supplements due March 1.

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

The *Supplemental.PDF Filing* is the .pdf file for all supplements 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 (generally, on its web site). 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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