STATE OF HAWAII
INSURANCE DIVISION

2014 ANNUAL FILING REQUIREMENTS

(Due in 2015)

For ALL *LICENSED* PROPERTY & CASUALTY Insurers in Hawaii

The following forms must be downloaded --- hard copies are not mailed.

	Document Description	Form #	Paper Size	# of Page(s)
1.	Annual Filing Requirements – Property & Casualty Insurers	N/A	Letter	19
2.	2014 Annual Premium Tax Statement	314	Legal	6
3.	2015 Monthly Premium Tax Statements	323	Letter	14
4.	Hawaii Investments	322	Legal	2
5.	Workers' Compensation Special Compensation Fund	315	Letter	2

The forms are available on the same website as the Annual Filing Requirements:

http://cca.hawaii.gov/ins/insurers/annual-filing-instructions-and-tax-forms/

If you have any questions regarding the filings, refer to NOTE A for the proper contact person.

NOTE: DO NOT FILE the items on this checklist if you are a SURPLUS LINES CARRIER. Surplus Lines Carriers will be notified if any filings are warranted.

Surplus Lines Contact Information: **E-Mail:** InsExamSLB@dcca.hawaii.gov

Via Phone: Margaret Wah (808) 586-8151 or Andy Chow (808) 586-8150

PROPERTY & CASUALTY INSURERS
(LICENSED IN HAWAII)

COMPANY NAME: _____ **NAIC Company Code:** _____
Contact: _____ **Telephone:** _____
REQUIRED FILINGS IN THE STATE OF **HAWAII** **Filings Made During the Year 2015**

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES* Domestic State	Domestic NAIC	Foreign State	(5) DUE DATE(S)	(6) FORM SOURCE**	(7) APPLICABLE NOTES (A-K apply to all filings)
		I. NAIC FINANCIAL STATEMENTS			**Foreign Insurers do not need to file these items with Hawaii. Please do not file. Skip to Section V For State Filings.**			
	1	Annual Statement (8 ½" x 14")	2	EO		3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	2	EO		3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14") – Include the Printed Investment Schedule detail (Pages QE01-QE13)	2	EO		5/15, 8/15, 11/15	NAIC	
	3	Protected Cell Annual Statement	2	0		3/1	NAIC	If applicable
	4	Combined Annual Statement (8 ½" x 14")	2	EO		5/1	NAIC	If applicable
		II. NAIC SUPPLEMENTS						
	10	Accident & Health Policy Experience Exhibit	2	EO		4/1	NAIC	
	11	Actuarial Opinion	2	EO		3/1	Company	
	12	Actuarial Opinion Summary	2	N/A		3/15	Company	
	13	Bail Bond Supplement	2	EO		3/1	NAIC	
	14	Combined Insurance Expense Exhibit	2	EO		5/1	NAIC	
	15	Credit Insurance Experience Exhibit	2	EO		4/1	NAIC	
	16	Director and Officer Insurance Coverage Supplement	2	EO		3/1,5/15, 8/15, 11/15	NAIC	
	17	Exceptions to Reinsurance Attestation Supplement	2	N/A		3/1	Company	
	18	Financial Guaranty Insurance Exhibit	2	EO		3/1	NAIC	
	19	Health Care Exhibit (Parts 1, 2 and 3) Supplement	2	EO		4/1	NAIC	
	20	Health Care Exhibit's Allocation Report Supplement	2	EO		4/1	NAIC	
	21	Investment Risk Interrogatories	2	EO		4/1	NAIC	
	22	Insurance Expense Exhibit	2	EO		4/1	NAIC	
	23	Long-Term Care Experience Reporting Forms	2	EO		4/1	NAIC	
	24	Management Discussion & Analysis	2	EO		4/1	Company	
	25	Medicare Supplement Insurance Experience Exhibit	2	EO		3/1	NAIC	
	26	Medicare Part D Coverage Supplement	2	EO		3/1, 5/15, 8/15, 11/15	NAIC	
	27	Premiums Attributed to Protected Cells Exhibit	2	EO		3/1	NAIC	If applicable
	28	Reinsurance Attestation Supplement	2	EO		3/1	Company	
	29	Reinsurance Summary Supplemental	2	EO		3/1	NAIC	
	30	Risk-Based Capital Report	2	EO		3/1	NAIC	

DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW.

PROPERTY & CASUALTY INSURERS
(LICENSED IN HAWAII)

COMPANY NAME: _____ **NAIC Company Code:** _____
Contact: _____ **Telephone:** _____
REQUIRED FILINGS IN THE STATE OF: **HAWAII** **Filings Made During the Year 2015**

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES* Domestic State	Domestic NAIC	Foreign State	(5) DUE DATE(S)	(6) FORM SOURCE**	(7) APPLICABLE NOTES (A-K apply to all filings)
		II. NAIC SUPPLEMENTS (continued)			**Foreign Insurers do not need to file these items with Hawaii. Please do not file. Skip to Section V For State Filings.**			
	31	Schedule SIS	2	N/A		3/1	NAIC	
	32	Supplement A to Schedule T	2	EO		3/1, 5/15, 8/15, 11/15	NAIC	
	33	Supplemental Compensation Exhibit	N/A	N/A		N/A	N/A	
	34	Trusted Surplus Statement	2	EO		3/1, 5/15, 8/15, 11/15	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS						
	60	Annual Statement Electronic Filing	xxx	EO		3/1	NAIC	PLEASE REFER TO NOTE O
	61	March .PDF Filing	xxx	EO		3/1	NAIC	
	62	Risk-Based Capital Electronic Filing	xxx	EO		3/1	NAIC	
	63	Risk-Based Capital .PDF Filing	xxx	EO		3/1	NAIC	
	64	Combined Annual Statement Electronic Filing	xxx	EO		5/1	NAIC	
	65	Combined Annual Statement .PDF Filing	xxx	EO		5/1	NAIC	
	66	Supplemental Electronic Filing	xxx	EO		4/1	NAIC	
	67	Supplemental .PDF Filing	xxx	EO		4/1	NAIC	
	68	Quarterly Statement Electronic Filing	xxx	EO		5/15, 8/15, 11/15	NAIC	
	69	Quarterly .PDF Filing	xxx	EO		5/15, 8/15, 11/15	NAIC	
	70	June .PDF Filing	xxx	EO		6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	2	EO		6/1	Company	
	82	Audited Financial Reports	2	EO		6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	1	N/A		3/1	Company	If applicable, NOTE J
	84	Communication of Internal Control Related Matters Noted in Audit	2	N/A		8/1	Company	NOTE Y
	85	Independent CPA – Annual Notification of Accountant/Accounting Firm [Notification to the Commissioner in writing the name and address of the person or firm retained to conduct the annual audit.]	1	N/A		Prior to the commence-ment of the audit. See HRS § 431:3-302.5	Company	NOTE V
	86	Management's Report of Internal Control Over Financial Reporting	2	N/A		8/1	Company	

DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW.

PROPERTY & CASUALTY INSURERS
(LICENSED IN HAWAII)

COMPANY NAME: _____ **NAIC Company Code:** _____
Contact: _____ **Telephone:** _____
REQUIRED FILINGS IN THE STATE OF: _____HAWAII_____ **Filings Made During the Year 2015**

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES* Domestic State	Domestic NAIC	Foreign State	(5) DUE DATE(S)	(6) FORM SOURCE**	(7) APPLICABLE NOTES (A-K apply to all filings)
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS (continued)			**Foreign Insurers do not need to file these items with Hawaii. Please do not file. Skip to Section V For State Filings.**			
	87	Notification of Adverse Financial Condition	1	N/A		When applicable	Company	
	88	Request for Exemption to File	1	N/A		3/1	Company	If applicable, Note J
	89	Request to File Consolidated Audited Annual Statements	1	N/A		Prior to the commence-ment of the audit	Company	
	90	Relief from the five-year rotation requirement for lead audit partner	1	EO		3/1	Company	
	91	Relief from the one-year cooling off period for independent CPA	1	EO		3/1	Company	
	92	Relief from the Requirements for Audit Committees	1	EO		3/1	Company	
		V. STATE REQUIRED FILINGS						
	101	Certificate of Compliance	0	0	0	N/A	No longer required, see Note Q	
	102	Certificate of Deposit	0	0	0	N/A	No longer required, see Note Q	
	103	Filings Checklist (with Column 1 completed)	1	0	**N/A for Foreign Insurers**	3/1	State	
	104	2014 Annual Premium Tax Statement (and payment, if applicable) - Form 314	1	0	1	3/1	State	Notes A, H and R
	105	State Filing Fees	xxx	0	xxx	xxx	State	Note C
	106	Signed Jurat Domestic – See Note G for Jurat Page Requirements Foreign/Alien – Please do NOT file the Signed Jurat Page – See Note L	0	0	0	N/A	NAIC	Notes G and L
	107	Compliance Resolution Fund Assessment - Assessment Notice will be sent to insurers.	1	0	1	Due 60 days after demand	State	NOTE A for Contact Person and Phone Number

DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW.

PROPERTY & CASUALTY INSURERS
(LICENSED IN HAWAII)

COMPANY NAME: _____ **NAIC Company Code:** _____
Contact: _____ **Telephone:** _____
REQUIRED FILINGS IN THE STATE OF: **HAWAII** **Filings Made During the Year 2015**

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES* Domestic State	Domestic NAIC	Foreign State	(5) DUE DATE(S)	(6) FORM SOURCE**	(7) APPLICABLE NOTES (A-K apply to all filings)
		V. STATE REQUIRED FILINGS (continued)						
	108	Drivers' Education Fund Underwriters Fee Refer to Insurance Commissioner's Memorandum 2002-9R available on our website: **http://cca.hawaii.gov/ins/insurers/rate_policy/mv_forms/** (To be filed by all insurers, self insurers and captives authorized to write motor vehicle or motorcycle insurance in Hawaii) **To be submitted with Hawaii Insured Vehicle Census Report (4th Quarter) (Line #114)**	1	0	1	2/15	Company	NOTE A for Contact Person and Phone Number
	109	Hawaii Investments – Form 322 **NOTE: This is a REQUIRED FILING FOR ALL LICENSED INSURERS. If the Company does not have any investments in Hawaii, file the form as NONE.**	1	0	1	3/1	State	NOTE A for Contact Person and Phone Number
	110	Hawaii Joint Underwriting Plan Fee – Only for insurers authorized to write motor vehicle insurance in Hawaii (NOTE: Due 8/16---RECEIVED date, not postmark date.)	1	0	1	8/16 (Received Date)	State	NOTE A for Contact Person & Phone Number and Note P
	111	Holding Company Registration Statement (Form B) and Summary of Registration Statement (Form C) NOTE: Enterprise Risk Report (Form F) is not required at this time.	2	0	0	3/15	Company	
	112	Motor Vehicle Insurer Reports – **ANNUAL REPORT** (To be filed by all insurers authorized to write motor vehicle insurance in Hawaii) **NOTHING TO REPORT** Insurers authorized to write motor vehicle insurance with nothing to report are required to submit a "NIL" report or a letter stating that the insurer has no motor vehicle business in Hawaii by April 1, annually.	1	0	1	4/1	Company	NOTE A for Contact Person and Phone Number Note T for Website Location of Format

DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW.

PROPERTY & CASUALTY INSURERS
(LICENSED IN HAWAII)

COMPANY NAME: _____ **NAIC Company Code:** _____
Contact: _____ **Telephone:** _____
REQUIRED FILINGS IN THE STATE OF: **HAWAII** **Filings Made During the Year 2015**

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES* Domestic State	Domestic NAIC	Foreign State	(5) DUE DATE(S)	(6) FORM SOURCE**	(7) APPLICABLE NOTES (A-K apply to all filings)
		V. STATE REQUIRED FILINGS (continued)						
	113	Motor Vehicle Insurer Reports – **QUARTERLY REPORTS** Must be completed 45 days following the end of the quarter but only filed if requested by the Insurance Commissioner. (To be maintained by all insurers authorized to write motor vehicle insurance in Hawaii) QUARTERLY REPORTS: 1. Hawaii Insured Vehicle Census (1st, 2nd and 3rd Quarters maintained) **(See Line #114 for 4th Quarter filing requirements)** 2. Accident Quarter Experience Report (All Quarters maintained) 3. No-Fault Policy Cancellation Report (1st, 2nd, and 3rd Quarters maintained) **(See Line #114 for 4th Quarter filing requirements)** 4. No-Fault Claims Transaction Report (All Quarters maintained)	0	0	0	*2/15, *5/15, *8/15 and *11/15 ***SEE NOTE Z** **File ONLY if requested by Insurance Commissioner.** Insurers are required to maintain reports on a quarterly basis but only submit reports if requested by the Insurance Commissioner. **If the Insurance Commissioner requires reports to be filed**, a Commissioner's Memorandum, with specific reporting instructions, will be mailed to all insurers authorized to write motor vehicle insurance in Hawaii.	Company	NOTE A for Contact Person and Phone Number Note T for Website Location of Format NOTE Z for Additional Information

DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW.

PROPERTY & CASUALTY INSURERS
(LICENSED IN HAWAII)

COMPANY NAME: _____ **NAIC Company Code:** _____
Contact: _____ **Telephone:** _____
REQUIRED FILINGS IN THE STATE OF: **HAWAII** **Filings Made During the Year 2015**

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES* Domestic State	Domestic NAIC	Foreign State	(5) DUE DATE(S)	(6) FORM SOURCE**	(7) APPLICABLE NOTES (A-K apply to all filings)
		V. STATE REQUIRED FILINGS (continued)						
	114	Motor Vehicle Insurer Reports – **4TH QUARTER REPORTS** Hawaii Insured Vehicle Census (4th Quarter) (See Line #113 for 1st, 2nd, and 3rd Quarter filing requirements) No Fault Policy Cancellation Report (4th Quarter) (See Line #113 for 1st, 2nd, and 3rd Quarter filing requirements) Due 45 days following the end of the 4th Quarter (To be filed by all insurers authorized to write motor vehicle insurance in Hawaii) **To be submitted with Drivers' Education Fund Underwriters Fee (Line #108)** **NOTHING TO REPORT** Insurers authorized to write motor vehicle insurance with nothing to report are required to submit a "NIL" report or a letter stating that the insurer has no motor vehicle business in Hawaii by February 15, annually.	1	0	1	2/15	Company	NOTE A for Contact Person and Phone Number NOTE T for Website Location of Format NOTE Z for Additional Information
	115	Motor Vehicle Premium Publication Worksheets (Annual) (To be filed by all insurers authorized to write motor vehicle insurance in Hawaii) NOTE: For this filing requirement, a Commissioner's Memorandum was previously sent on an annual basis to insurers authorized to write motor vehicle insurance in Hawaii. After 2011, the annual memorandum will no longer be sent. **NOTHING TO REPORT** Each motor vehicle insurer that does not have private passenger auto rates filed with the Division, shall e-mail a completed coversheet to the Rate & Policy Analysis Branch indicating that there is NOTHING TO REPORT by October 1, annually. The coversheet is included with the worksheets provided on our website (See Note T).	1	0	1	10/01	State **Worksheets to be completed will be available on our website AFTER September 1 of each year.**	NOTE A for Contact Person and Phone Number NOTE T for Website Location of Format NOTE AA for Filing Information

DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW

PROPERTY & CASUALTY INSURERS
(LICENSED IN HAWAII)

COMPANY NAME: _____ **NAIC Company Code:** _____
Contact: _____ **Telephone:** _____
REQUIRED FILINGS IN THE STATE OF: **HAWAII** **Filings Made During the Year 2015**

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES* Domestic State	Domestic NAIC	Foreign State	(5) DUE DATE(S)	(6) FORM SOURCE**	(7) APPLICABLE NOTES (A-K apply to all filings)
		V. STATE REQUIRED FILINGS (continued)						
	116	Homeowners Premium Publication Worksheets (Annual) (To be filed by all insurers with Homeowners insurance rates approved in the state of Hawaii.) **NOTHING TO REPORT** Each insurer declaring no Hawaii homeowners business written or no new applicants are being accepted must still complete the worksheets by October 1, annually. The worksheets are provided on our website (See Note U).	1	0	1	10/01	State **Worksheets to be completed will be available on our website AFTER September 1 of each year.**	NOTE A for Contact Person and Phone Number NOTE U for Website Location of Format NOTE AB for Filing Information
	117	2015 Monthly Premium Tax Statements (and any applicable payment) – Form 323	1	0	1	2/20, 3/20, 4/20, 5/20, 6/20, 7/20, 8/20, 9/20, 10/20, 11/20, 12/20 and 1/20/2016	State	Notes A, H, R and S
	118	Certificate of Authority Extension Fee (NOTE: Due 8/16---RECEIVED date, not postmark date.)	1	0	1	8/16 (Received Date)	State	NOTE A for Contact Person/Phone Number and Notes P and R
	119	Statement of Premiums Derived from Workers' Compensation Insurance Issued During 2014 for 2015 Workers' Compensation Special Compensation Fund Levy [Form 315] **(To be filed ONLY if insurer has workers' compensation premiums. If the premiums are zero, the form is NOT required.)**	1	0	1	3/15	State	Notes A, H and R **File ONLY if insurer has premiums for workers' compensation.**
	120	Officers & Directors: Biographical Affidavits and Notification of Change (Only if Required)	1	0	See Note W	When Applicable	NAIC	NOTE A for Contact Person/Phone Number and NOTE W

DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW

PROPERTY & CASUALTY INSURERS
(LICENSED IN HAWAII)

COMPANY NAME: _____ **NAIC Company Code:** _____
Contact: _____ **Telephone:** _____
REQUIRED FILINGS IN THE STATE OF: **HAWAII** **Filings Made During the Year 2015**

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES* Domestic State	Domestic NAIC	Foreign State	(5) DUE DATE(S)	(6) FORM SOURCE**	(7) APPLICABLE NOTES (A-K apply to all filings)
		V. STATE REQUIRED FILINGS (continued)						
	121	Long-Term Care Insurance – Claims Denial Reporting Form (Due 6/30) (Qualified Plans Only)	1	0	1	6/30	State	NOTE A for Contact Person/Phone Number and Note X
	122	Long-Term Care Insurance – Replacement and Lapse Reporting Form (Due 6/30)	1	0	1	6/30	State	NOTE A for Contact Person/Phone Number and Note X
	123	Long-Term Care Insurance – Rescission Reporting Form for Long-Term Care Policies (Due 3/1)	1	0	1	3/1	State	NOTE A for Contact Person/Phone Number and Note X
	124	Long-Term Care Insurance – Suitability Report	1	0	1	Company Determination	State	NOTE A for Contact Person/Phone Number and Notes N & X
	125	Medicare Supplement Insurance – Multiple Policies Report	1	0	1	3/1	State	NOTE A for Contact Person/Phone Number and Notes N & AC
	126	Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form, Exhibit D Appendix A	1	0	1	5/31	State	NOTE A for Contact Person/Phone Number and Notes N & AC

***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.**

DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW.

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS) [P & C INSURERS]		
	A	**Required Filings Contact Person:**	**LINE #**	**CONTACT PERSON/BRANCH**
			#104 & #117	**Annual and Monthly Premium Tax Statements** Gale Miyazaki: (808) 587-6741 E-Mail: gmiyazak@dcca.hawaii.gov
			#107	**Compliance Resolution Fund Assessment** Jerry Bump: (808) 586-0985 E-Mail: jbump@dcca.hawaii.gov
			#108	**Drivers' Education Fund Underwriters Fee** Rate & Policy Analysis Branch: (808) 586-2809 E-Mail: insrpaPC@dcca.hawaii.gov
		Phone inquiries should be directed to the proper contact person.	**#109**	**Hawaii Investments – Form 322** John Pang: (808) 586-7379 E-Mail: jpang@dcca.hawaii.gov
			#110	**Hawaii Joint Underwriting Plan Fee** Certification & Agency Exam Unit: (808) 586-3870 E-Mail: flo@dcca.hawaii.gov
			#112, #113 & #114	**Motor Vehicle Insurer Reports – Annual and Quarterly** Rate & Policy Analysis Branch: (808) 586-2809 E-Mail: insrpaPC@dcca.hawaii.gov
			#115	**Motor Vehicle Premium Publication** Rate & Policy Analysis Branch: (808) 586-2809 E-Mail: RPAdatacall@dcca.hawaii.gov
			#116	**Homeowners Premium Publication** Rate & Policy Analysis Branch: (808) 586-2809 E-Mail: RPAdatacall@dcca.hawaii.gov
			#118	**Certificate of Authority Extension Fee** Certification & Agency Exam Unit: (808) 586-3870 E-Mail: flo@dcca.hawaii.gov
			#119	**Workers' Compensation Special Compensation Fund Assessment** Gale Miyazaki: (808) 587-6741 E-Mail: gmiyazak@dcca.hawaii.gov
			#120	**Officers & Directors: Biographical Affidavits and Notification of Change** **Domestic Insurers** Accreditation Branch: (808) 586-7379 E-Mail: jpang@dcca.hawaii.gov **Foreign/Alien Insurers** Certification & Agency Exam Unit: (808) 586-7414 E-Mail: sbautista@dcca.hawaii.gov
		(continued on next page)	**#121, #122, #123 & #124**	**Long-Term Care Reporting Forms** Market Conduct: (808) 586-2790 E-Mail: insurance@dcca.hawaii.gov

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[P & C INSURERS]
	A	**Required Filings Contact Person:** **(continued from prior page)** ***Phone inquiries should be directed to the proper contact person.***	**#125** **Medicare Supplement Insurance – Multiple Policies Report** **Market Conduct: (808) 586-2790** **E-Mail: insurance@dcca.hawaii.gov** **#126** **Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form** **Rate & Policy Branch: (808) 586-2809** **E-Mail: insrpaLAH@dcca.hawaii.gov** **ANNUAL STATEMENT AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE FOR** **DOMESTIC INSURERS** **John Pang: (808) 586-7379** **Fax: (808) 586-3873** **E-Mail: jpang@dcca.hawaii.gov** **ANNUAL STATEMENT AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE FOR** **FOREIGN/ALIEN INSURERS** **Frances Lo: (808) 586-3870** **Fax: (808) 586-3873** **E-Mail: flo@dcca.hawaii.gov**
	B	**Mailing Address:** **NOTE: UPDATE STREET ADDRESS FROM 2ND FLOOR TO ROOM 213**	**NOTE: FOREIGN/ALIEN INSURERS DO NOT NEED TO FILE ITEMS #1 - #92 WITH HAWAII. PLEASE DO NOT FILE.** **State of Hawaii, DCCA, Insurance Division** **ATTN: GALE MIYAZAKI** **P. O. Box 3614** **Honolulu, HI 96811-3614** **OR** **State of Hawaii, DCCA, Insurance Division** **ATTN: GALE MIYAZAKI** **335 Merchant Street, Room 213** **Honolulu, HI 96813**
	C	**Mailing Address for Filing Fees:**	**No filing fees or license fees of any kind are required to be paid at this time.** **(See Note P)**
	D	**Mailing Address for Premium Tax Payments:**	**The premium tax address is the same as the state required filings address in Note B.** **Contact Person: Gale Miyazaki @ (808) 587-6741** **E-Mail: gmiyazak@dcca.hawaii.gov**
	E	**Delivery Instructions:**	**All filings must be POSTMARKED no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.** **(The EXCEPTION: Hawaii Joint Underwriting Plan Fee [Line #110] and the Certificate of Authority Extension Fee [Line #118]) are physically due in our office by 8/16 or the next business day if 8/16 falls on a holiday or weekend.)**

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[P & C INSURERS]
	F	**Late Filings:**	**Late filings are subject to a fine in an amount not less than $100 and not more than $500 for each day of delinquency. Any insurer failing or refusing to pay the required taxes shall be liable for a fine of $500 or 10% of the tax due, whichever is greater; plus interest at a rate of 12% per annum on the delinquent taxes. The Commissioner may suspend or revoke the Certificate of Authority of any insurer that fails to file any of the documents required herein.**
	G	**Original Signatures:**	**<u>Domestic Insurers</u>:** **The Annual and Quarterly Statement Jurat pages shall include signatures of at least two of the insurer's principal officers. Original signatures must be manually signed by the appropriate corporate officers and be properly notarized.** **<u>Foreign/Alien Insurers</u>:** **The Annual Statement is no longer required if the statement is filed with the NAIC – see Hawaii Revised Statutes §§ 431:3-301 and 431:3-302.**
	H	**Signature/Notarization/Certification:**	**The Annual Premium Tax Statement (Line #104), Monthly Premium Tax Statements (Line #117), and Workers' Compensation Special Compensation Fund (Line #119) each require an original signature by a duly authorized officer of the Company.**
	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:**	**Companies shall apply, in writing, for exemption to a filing in Section IV in accordance with the requirements pursuant to Hawaii Administrative Rules §16-185-116.**
	K	**Bar Codes (State or NAIC):**	**N/A for all Hawaii filings.**
	L	**Signed Jurat:**	**<u>Domestic Insurers</u> – See Note G for Jurat Page requirements.** **<u>Foreign/Alien Insurers</u> – The signed Jurat Page is NOT required.**
	M	**NONE Filings:**	**See NAIC *Annual Statement Instructions*.**
	N	**Filings new, discontinued or modified materially since last year:**	**<u>DOMESTIC INSURERS:</u>** **<u>New Filings:</u>** **Line #124 – Long-Term Care Insurance – Suitability Report** **Line #125 – Medicare Supplement Insurance – Multiple Policies Report** **Line #126 – Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form, Exhibit D Appendix A** **There are no discontinued or modified filings for domestic insurers.** *** * * \

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[P & C INSURERS]
	O	**Electronic Filing:**	**<u>Domestic Insurers</u>:** **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. Please review *General Instructions for Companies to Use Checklist*.** **<u>Foreign/Alien and Domestic Insurers</u>:** **N/A for electronic filing with Hawaii.**
	P	**Certificate of Authority Extension Fee (#118) and Hawaii Joint Underwriting Plan Fee (#110)**	**Certificate of Authority Extension Fee is due August 16. A notice with instructions will be mailed in June for the August 16 extension date. Information will also be available online (Line #118).** **Extension Information (New Fees Effective July 1, 2014):** **http://cca.hawaii.gov/ins/insurers/insurance_company_license/** **Website for on-line payment (portal opens in June):** **https://www.ehawaii.gov/dcca/hils/renew/exe/insrenew.cgi** **QUESTIONS – CONTACT THE CERTIFICATION & AGENCY EXAM UNIT AT (808) 586-3870.** **E-Mail: flo@dcca.hawaii.gov**
	Q	**Certificate of Compliance** **Certificate of Deposit**	**No longer required.**
	R	**Checks/payments:**	**<u>Checks should be made payable to:</u>** **"DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS, STATE OF HAWAII"** **or** **"DCCA, STATE OF HAWAII"** **unless otherwise noted on the form. A service charge of $25 will be assessed for each dishonored check. Your cancelled check is your receipt; an official receipt will be issued only upon written request. Please provide a self-addressed, stamped envelope for receipt.**
	S	**Monthly Premium Tax Statements:** **<u>NEWS ALERT:</u>** **<u>New Premium Tax System</u>**	**<u>ALL authorized insurers must file MONTHLY Premium Tax Statements for gross premiums reported *[positive OR negative]* during the month</u>** (Hawaii Revised Statutes §§ 431:7-201 & 202). The **<u>monthly</u>** statement and any applicable payment shall be due on or before the 20th day of the calendar month following the month in which the taxes accrue. **Authorized insurers that have no amount of premiums to report during the period are <u>not</u> <u>required</u> to file a NONE statement for the period.** **The Hawaii Insurance Division may be transitioning to a new premium tax system to help encourage Insurers to E-File their premium tax statements and E-Pay for their premium taxes. The new OPTins system would be used to collect and track premium tax statements and payments. If you are <u>currently</u> using other third party software to file your returns, you may continue to do so, as all electronic filings will be sent to the Hawaii Insurance Division through OPTins. The increased usage of electronic filing and paying will be more cost effective and efficient for Insurers. Please continue to check our website at http://cca.hawaii.gov/ins for additional information and updates.**

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[P & C INSURERS]
	T	**Motor Vehicle Insurer Reports** **Motor Vehicle Premium Publication**	**Line #112 - Annual Motor Vehicle Insurer Report** **Lines #113 & #114 - Quarterly Motor Vehicle Insurer Reports** **Line #115 - Annual Motor Vehicle Premium Publication** **The Format for the above items are available on our website:** **http://cca.hawaii.gov/ins/insurers/rate_policy/mv_forms/**
	U	**Homeowners Premium Publication:**	**Line # 116 – Annual Homeowners Premium Publication** **The format for the Homeowners Premium Publication is available on our website:** **http://cca.hawaii.gov/ins/insurers/rate_policy/pc_forms/**
	V	**Independent CPA:**	**Required when a change in independent CPA occurs.** **Letter stating that the independent CPA is aware of the provisions of the insurance statutes and rules that relate to accounting and financial matters of this State in accordance with whose regulation the audited financial report is made and affirming that the independent CPA will express an opinion on the financial statements in terms of their conformity to the statutory accounting practices prescribed or otherwise permitted by this State's Insurance Division, specifying such exceptions the independent CPA may believe appropriate. (See Line #85)**
	W	**Officers & Directors: Biographical Affidavits and Notification of Change (Only if Required)**	**DOMESTIC INSURERS:** **Biographical Affidavits and Notifications are required for changes in officers and directors.** **QUESTIONS – CONTACT THE ACCREDITATION BRANCH AT (808) 586-7379.** **E-Mail: jpang@dcca.hawaii.gov** *** *** **FOREIGN/ALIEN INSURERS:** **Biographical Affidavits for officers and directors are required to be filed ONLY in the following situations:** **a. Initial application for a Hawaii Certificate of Authority – See UCAA Expansion procedures.** **b. When there is a change in officers and directors involving an acquisition or merger of an insurer possessing a Hawaii Certificate of Authority – Follow the UCAA Corporate Amendment procedures.** **c. Redomestication to Hawaii – See UCAA Primary procedures.** **d. Upon request.** **We DO NOT require Biographical Affidavits or Notifications if the only change involves officers and/or directors.** **QUESTIONS – CONTACT THE CERTIFICATION & AGENCY EXAM UNIT AT (808) 586-7414.** **E-Mail: sbautista@dcca.hawaii.gov**

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[P & C INSURERS]
	X	**Long-Term Care Insurance Reporting Forms:**	**Line #121 – Claims Denial Reporting Form pursuant to §431:10H-222(f).** **Line #122 – Replacement and Lapse Reporting Form pursuant to §431:10H-222(b).** **Line #123 – Rescission Reporting Form for Long-Term Care Policies pursuant to §431:10H-218(f).** **Line #124 – Long-Term Care Insurance – Suitability Report pursuant to §431:10H-213(i).** **The Long-Term Care Insurance Reporting Forms are available on our website: http://cca.hawaii.gov/ins/insurers/** **All 4 forms are required from all insurers that write or have inforce LTC policies.** **QUESTIONS – Contact the Market Conduct at (808) 586-2790 or via E-Mail at insurance@dcca.hawaii.gov**
	Y	**Communication of Internal Control Related Matters Noted in Audit:**	**Line #84 - HAR Section 16-185-110 requires this written communication whether or not material weaknesses were noted by the auditor within 60 days of filing the audited financial report.**
	Z	**Motor Vehicle Insurer Reports-Quarterly:**	**Line #113 – Motor Vehicle Insurer Reports (Quarterly Reports)** **Line #114 – Motor Vehicle Insurer Reports (4th Quarter Reports)** **HRS Section 431:10C-215, was amended, pursuant to Act 116, 2010 Session Laws Hawaii, to require motor vehicle insurers to maintain quarterly reports and file only if requested by the Insurance Commissioner. Previously, insurers were required to file reports with the Division on a quarterly basis.** **Be advised that the Insurance Commissioner requires the (4th Quarter) Hawaii Insured Vehicle Census (#114) and the (4th Quarter) No-Fault Policy Cancellation Report (#114) to be filed on an annual basis (due February 15th) with the Drivers' Education Fund Underwriters Fee (#108).**

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[P & C INSURERS]
	AA	**Motor Vehicle Premium Publication:**	**Line #115 - Worksheets to be completed for the annual Motor Vehicle Premium Publication will be available on our website AFTER September 1 of each year.** **http://cca.hawaii.gov/ins/insurers/rate_policy/mv_forms/** **NOTHING TO REPORT: (Insurer does not have an approved private passenger auto program filed with the Division.) Each motor vehicle insurer that does not have private passenger auto rates filed with the Division, shall e-mail a completed Coversheet to the Rate & Policy Analysis Branch indicating that there is NOTHING TO REPORT. Insurers who fail to respond may be subject to penalties. (An insurer group may submit one Coversheet for the group; however, each insurer must be separately identified on the Coversheet.) The Coversheet is included with the worksheets provided on our website AFTER September 1 of each year.** **E-MAIL COMPLETED COVERSHEETS TO: RPAdatacall@dcca.hawaii.gov by October 1, annually. The subject of the e-mail must reflect: MV-YYYY-Premiums *(Company or Group Name)*.** **NOTICE: After 2011, the Division will no longer send a memorandum to licensed motor vehicle insurers regarding this reporting requirement.** **STATUTORY REFERENCE: HRS Section 431:10C-210, Publication of Premium Information.**
	AB	**Homeowners Premium Publication:**	**Line #116 – Worksheets to be completed for the annual Homeowners Premium Publication will be available on our website AFTER September 1 of each year.** **http://cca.hawaii.gov/ins/insurers/rate_policy/pc_forms/** **NOTHING TO REPORT: Each insurer declaring no Hawaii homeowners business or no new applicants are being accepted must still complete the worksheets. Insurers who fail to respond may be subject to penalties.** **E-MAIL COMPLETED WORKSHEETS TO: RPAdatacall@dcca.hawaii.gov by October 1, annually. The subject of the e-mail must reflect: HO-YYYY-Premiums *(Company or Group Name)*.** **STATUTORY REFERENCE: HRS Section 431:14-110.8, Publication of Homeowners Insurance Premium Information.**

	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[P & C INSURERS]
	AC	**Medicare Supplement Reports:**	**Line # 125 – Medicare Supplement Insurance – Multiple Policies Report pursuant to HAR §16-12-12.6.** **Line # 126 – Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form pursuant to HAR §16-12-7(b)(1).** **The Medicare Supplement Report Forms are available on our website: http://cca.hawaii.gov/ins/har/. Please file forms through SERFF.** **QUESTIONS:** **(Line #125) Contact Market Conduct at (808) 586-2790 or via E-Mail at insurance@dcca.hawaii.gov** **(Line #126) Contact the Rate & Policy Branch at (808) 586-2809 or via E-Mail at insrpaLAH@dcca.hawaii.gov**
	AD	**Website:**	**Please visit the following website for additional information:** **http://cca.hawaii.gov/ins/**

STATE OF HAWAII
P & C Insurers - 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.**

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)

DOMESTIC companies should copy the checklist and place an "X" in this column when mailing information to the state.
(The checklist is N/A for FOREIGN companies.)

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

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

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

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

The ***Combined Annual Statement Electronic Filing*** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The ***Combined Annual Statement .PDF Filing*** is the .pdf file for the combined annual statement data and the combined Insurance Expense Exhibit.

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 (E) 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 (EX4) Task Force. **Hawaii waives printed annual and quarterly statements from the foreign/alien insurers and relies upon the NAIC database for these filings. This waiver also includes all of the supplemental annual statement filings.**

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 either with the filing instructions (generally, on its website) OR will be mailed to the insurer at a later date. 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.

Phone inquiries should be directed to the proper contact person (SEE NOTE A).