

**STATE OF HAWAII**  
**DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS ("DCCA")**  
**INSURANCE DIVISION**

ATTN: Gale Miyazaki  
P. O. Box 3614  
Honolulu, HI 96811-3614

OR

ATTN: Gale Miyazaki  
335 Merchant Street, Room 213  
Honolulu, HI 96813

**NOTES/SPECIAL INSTRUCTIONS FOR FILING THE  
2016 MONTHLY PREMIUM TAX STATEMENTS – FORM 323**

**NEWS ALERT: New Premium Tax System**

The Hawaii Insurance Division has transitioned 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 is used to collect and track premium tax statements and payments. If you are currently 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.

1. **ALL authorized insurers must file MONTHLY Premium Tax Statements for gross premiums reported [positive OR negative] during the month (Hawaii Revised Statutes §§ 431:7-201 & 202).** The **monthly** tax 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.

<b>TAX REPORTING PERIOD</b>	<b>MODE</b>	<b>DUE DATE (Postmark Date)</b>
January 31, 2016	MONTHLY	February 20, 2016
February 29, 2016	MONTHLY	March 20, 2016
March 31, 2016	MONTHLY	April 20, 2016
April 30, 2016	MONTHLY	May 20, 2016
May 31, 2016	MONTHLY	June 20, 2016
June 30, 2016	MONTHLY	July 20, 2016
July 31, 2016	MONTHLY	August 20, 2016
August 31, 2016	MONTHLY	September 20, 2016
September 30, 2016	MONTHLY	October 20, 2016
October 31, 2016	MONTHLY	November 20, 2016
November 30, 2016	MONTHLY	December 20, 2016
December 31, 2016	MONTHLY	January 20, 2017

**Authorized insurers that have no amount of premiums to report during the period are not required to file a NONE premium tax statement for the period.**

**The Tax Statements must be manually signed and dated by a duly authorized officer of the Company. Original filings only --- no faxes or copies. The signature requirements also apply to AMENDED Tax Statements.**

2. 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.
3. Premium tax payments/checks should be made payable to:  
**DCCA, STATE OF HAWAII**  
*Please PAPER CLIP rather than staple any applicable payment/check to the statement.*
4. All **tax related** correspondence from the Hawaii Insurance Division will be sent to the address on the statement, unless otherwise noted by the insurer.
5. **ROUND ALL AMOUNTS REPORTED ON TAX STATEMENT TO THE NEAREST DOLLAR.**
6. Computer generated Tax Statements are acceptable only if they are exact replicas of the Hawaii Insurance Division forms. The Monthly Tax Statements are **LETTER** size, not legal size.
7. DO NOT USE THIS FORM if you are a Surplus Lines Insurer, Surplus Lines Broker, Risk Retention Group (RRG) or Accredited Reinsurer. Refer to the Hawaii Insurance Division Website for the proper Filing Requirements and related forms: <http://cca.hawaii.gov/ins/>
8. Any insurer failing or refusing to file the required premium tax statements shall be liable for a fine in an amount not less than \$100 and not more than \$500 for each day of delinquency [Hawaii Revised Statutes §431:7-201(c)].

Any insurer failing or refusing to pay the required taxes when due and payable 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 [Hawaii Revised Statutes §431:7-202(f)].

The Commissioner may suspend the Certificate of Authority of the delinquent insurer until the taxes, fine and interest, should any be imposed, are fully paid [Hawaii Revised Statutes §431:7-202(f)].

9. If you have any questions, please contact Gale Miyazaki:  
Phone (808) 587-6741  
Fax (808) 586-3873  
E-Mail [gmiyazak@dcca.hawaii.gov](mailto:gmiyazak@dcca.hawaii.gov)

**No staples please**

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☐ Original ☐ Amended

DO NOT WRITE IN THIS AREA

**2016 MONTHLY PREMIUM TAX STATEMENT**

**Statement on business transacted during:**

**FOR THE MONTH ENDED** \_\_\_\_\_

NAIC Co Code: \_\_\_\_\_

Name of Insurer: \_\_\_\_\_

Address for **TAX**: \_\_\_\_\_

**Report the ACTUAL taxable premiums during period of this Statement.**

	<b><u>ACTUAL PREMIUMS</u></b> <b><u>(Round to nearest dollar)</u></b>	<b><u>RATE</u></b>	<b><u>AMOUNT OF TAX</u></b> <b><u>(Round to nearest dollar)</u></b>
1. All Insurance---other than life, annuities, & ocean marine	\$ _____	4.2650%	\$ _____
2. Life Insurance, not including annuities	\$ _____	2.7500%	\$ _____
3. Ocean Marine Insurance (Gross Underwriting Profit)	\$ _____	0.8775%	\$ _____
4. TOTAL PREMIUM TAX LIABILITY (Add lines 1, 2 and 3)			\$ _____
5. Tax Credit, 1% of Line 1 and/or Line 2 (If qualified – see HRS §431:7-207)	\$ _____	1.0000%	\$ ( _____ )
6. SUBTOTAL (Line 4 less Line 5)			\$ _____
7. Less prior year/month premium tax overpayment, if any			\$ ( _____ )
BALANCE DUE (If Line 6 minus Line 7 is positive) <b><u>OR</u></b> ACTUAL OVERPAYMENT AMOUNT (If Line 6 minus Line 7 is negative)			\$ _____

**CHECK PAYABLE TO: DCCA, STATE OF HAWAII**

**Method of Tax Payment:** ☐ No Payment ☐ Check (Amount must match Balance Due)

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\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Signature of Officer of Insurer

\_\_\_\_\_  
Direct Phone Number

\_\_\_\_\_  
PRINT Name and Title of Officer

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Date