

STATE OF HAWAII  
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS  
Business Registration Division  
335 Merchant Street  
Mailing Address: P.O. Box 40, Honolulu, Hawaii 96810  
Phone No. (808) 586-2727

## INFORMATION FOR DOMESTIC NONPROFIT CORPORATIONS

Chapter 414D, Hawaii Revised Statutes

### Books and Records

Section 414D-301 provides that each corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of its members, board of directors, and any committee having any of the authority of the board of directors. Each corporation shall keep at its principal office in this State, a record of the names and addresses of its members entitled to vote. All books and records of a corporation may be inspected by any member or member's agent or attorney, for any proper purpose at any reasonable time.

### Bylaws

Section 414D-36 provides that the initial bylaws shall be adopted by the incorporators or the board of directors. The bylaws may contain any provision for managing the corporation's affairs that is not inconsistent with the laws or the Articles of Incorporation.

### Registered Office/Registered Agent Change

Section 414D-71 provides that each domestic corporation shall have and continuously maintain in this State a registered agent who has a business address in this State. The registered agent shall be either an individual residing in this State or a domestic or foreign entity authorized to transact business in this State.

Section 414D-72 provides that a domestic corporation may change its registered agent or registered agent's name, business address, or its type or jurisdiction of organization by delivering to the department director for filing a statement of change setting forth the particulars required by this section.

Section 414D-73 provides that any registered agent in this State appointed by a domestic corporation may resign as the registered agent by signing and delivering a statement of resignation to the department director for filing. The registered agent shall promptly furnish the represented entity notice in a record of the date on which a statement of resignation was filed. The statement of resignation takes effect on the earlier of the thirty-first day after the day on which it is filed or the appointment of a new registered agent for the represented entity.

### Public Benefit Corporations

**Public benefit corporations** must give the attorney general written notice that it intends to dissolve before the filing of the articles of dissolution. The plan of dissolution must accompany the written notice.

**§414D-14 Definitions.** "Public benefit corporation" means any corporation designated by statute as a public benefit corporation, or any corporation that is recognized as exempt under section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or that is organized for public or charitable purposes and upon dissolution must distribute its assets to a public benefit corporation, the United States, a state, or a person recognized as exempt under section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

**SEE REVERSE SIDE FOR MORE INFORMATION.**

**"§414D-233 Notice to the attorney general of intention to dissolve.** (a) A public benefit corporation shall give the attorney general written notice that it intends to dissolve before the time it delivers the articles of dissolution to the department director. The notice shall include a copy or summary of the plan of dissolution.

(b) No assets shall be transferred or conveyed by a public benefit corporation as part of the dissolution process until twenty days after it has given the written notice required by subsection (a) to the attorney general or until the attorney general has consented in writing to the dissolution, or indicated in writing that the attorney general will take no action in respect to, the transfer or conveyance, whichever is earlier.

(c) When all or substantially all of the assets of a public benefit corporation have been transferred or conveyed following approval of dissolution, the board shall deliver to the attorney general a list showing those (other than creditors) to whom the assets were transferred or conveyed. The list shall indicate the addresses of each person (other than creditors) who received assets and indicate what assets each received.

### Annual Report

Section 414D-308 provides that an annual report shall be filed within the time periods prescribed in subsections (c) and (d) that read as follows:

(c) Notwithstanding any other provision of this chapter to the contrary, annual reports reflecting the period from January 1, 2002, through December 31, 2002, that would otherwise be required, may be voluntarily filed with the department director if the annual report complies with the requirements of this section.

(d) Effective January 1, 2003, for a domestic or foreign corporation whose date of incorporation or registration in this State falls between:

(1) January 1 and March 31, an annual report shall be filed on or before March 31 of each year and shall reflect the state of the corporation's affairs as of January 1 of the year when filed;

(2) April 1 and June 30, an annual report shall be filed on or before June 30 of each year and shall reflect the state of the corporation's affairs as of April 1 of the year when filed;

(3) July 1 and September 30, an annual report shall be filed on or before September 30 of each year and shall reflect the state of the corporation's affairs as of July 1 of the year when filed; and

(4) October 1 and December 31, an annual report shall be filed on or before December 31 of each year and shall reflect the state of the corporation's affairs as of October 1 of the year when filed;

provided that if a domestic or foreign corporation is incorporated or registered in the same year in which the annual report is due, the domestic or foreign corporation shall not be required to file an annual report for that year. Thereafter, the domestic or foreign corporation shall comply with the requirements of this section.

A \$5.00 fee must be paid upon filing of the report.

Reminders will be mailed to every corporation each year, and in order to assure receipt of the same, this department shall be notified in writing of any change of address. The address change notification must be signed by a corporate officer and his corporate title must be stated below his signature.

If the annual report is not filed for a period of two years, the corporation may be dissolved involuntarily by the director pursuant to Section 414D-248.

For any questions call (808) 586-2727. Neighbor islands may call the following numbers followed by 6-2727 and the # sign:

Kauai 274-3141; Maui 984-2400; Hawaii 974-4000, Lanai & Molokai 1-800-468-4644 (toll free).

Fax: (808) 586-2733

Email Address: [breg@dcca.hawaii.gov](mailto:breg@dcca.hawaii.gov)

**ALL BUSINESS REGISTRATION FILINGS ARE OPEN TO PUBLIC INSPECTION. (SECTION 92F-11, HRS)**