



Department of Commerce and Consumer Affairs
Business Registration Division
335 Merchant Street, Room 201
Mailing Address: P.O. Box 40, Honolulu, HI 96810
Phone: (808) 586-2727
Email: breg@dcca.hawaii.gov
Fax: (808) 586-2733
Website: BusinessRegistrations.com

INFORMATION FOR DOMESTIC PROFIT CORPORATIONS

Chapter [414](#), Hawaii Revised Statutes (HRS)

Books and Records

Each corporation shall keep accurate and complete books and records of account and shall keep and maintain at its principal office, or such other place as its board of directors may order, minutes of the proceedings of its shareholders and board of directors. The books and records of account shall include accounts of the corporation's assets, liabilities, receipts, disbursements, gains and losses. The minutes of the proceedings of the shareholders and board of directors shall show as to each meeting, the time and place thereof, whether regular or special, whether notice was given, and if so, in what manner, the names of those present at directors' meetings, the number of shares present or represented at shareholders' meetings, and the proceedings at each meeting. Refer to Section [414-470](#), HRS, for more information.

Stock Book

Directors of every corporation shall cause a book to be kept showing the names of all shareholders, the number of shares of stock held by each shareholder, and the date when they respectively became owners of the shares. Refer to Section [414-470](#), HRS, for more information.

Stock Certificates

The shares of a corporation may but need not be represented by certificates. The rights and obligations of shareholders are identical whether or not their shares are represented by certificates. At a minimum each share certificate must state on its face: (1) the name of the corporation and that it is organized under the laws of this State; (2) the name of the person to whom the certificate is issued; and (3) the number and class of shares and the designation of the series, if any, the certificate represents. Refer to Section [414-86](#), HRS, for more information.

Registered Agent

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 or conduct affairs in this State. Refer to Section [414-61](#), HRS, for more information.

A domestic corporation may change its registered agent by delivering to the department director for filing a statement of change setting forth the particulars required by this section. Refer to Section [414-62](#), HRS, for more information.

Any registered agent in this State appointed by a domestic corporation may change its registered agent's name, business address, or its type or jurisdiction of organization by signing and delivering to the department director for filing a statement of change. Refer to Section [414-62](#), HRS, for more information.

Continued on next page.

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. Refer to Section [414-63](#), HRS, for more information.

Change forms are available online at <https://hbe.hawaii.gov/BizEx/manage.eb>.

Bylaws

The initial bylaws shall be adopted by the incorporators or board of directors. The bylaws may contain any provisions for managing the business and regulating the affairs of the corporation that is not inconsistent with law or the articles of incorporation.

Annual Report

The due date of the annual report or annual statement is dependent on the registration date.

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 Section [414-472](#), HRS.

If you would like to receive reminders about filing your Annual Business Report, the Division offers the following:

- Annual business reports filed [online](#) can receive free email reminders the following year.
- Anyone can sign up for email reminders through the "[MyBusiness Notifications](#)" page on Hawaii Business Express. There is a \$2.50 fee per year per business to subscribe.
- Initial business filings filed online through [Hawaii Business Express](#) can receive free email reminders when the annual report is due the following year.

To check on the status of a business entity, enter the business name in our [Business Name Search](#), then click on "Search." The filing quarters are as follows: First quarter is January – March; Second quarter is April – June; Third quarter is July – September; Fourth quarter is October – December.

Filing Fees

Domestic Profit Corporation Annual Report: \$15.00

Online filing fee for Domestic Profit Corporation Annual Report: \$12.50

If you are delinquent in filing your Hawaii annual report(s), you can submit your filing [online](#) and a \$10.00 late fee will be assessed per year delinquent.

Failure to file the report within the prescribed time will subject the corporation to a maximum penalty of \$100.00 for each thirty-day period that the delinquency continues. 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 [414-401](#), HRS.

For any questions, call (808) 586-2727 or email breg@dcca.hawaii.gov.

NOTICE: THIS MATERIAL CAN BE MADE AVAILABLE FOR INDIVIDUALS WITH SPECIAL NEEDS. PLEASE CALL THE BUSINESS REGISTRATION DIVISION SECRETARY AT (808) 586-2744 TO SUBMIT YOUR REQUEST.

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