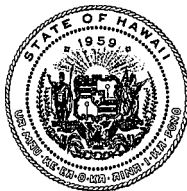


DAVID Y. IGE
GOVERNOR

SHAN S. TSUTSUI
LT. GOVERNOR



CATHERINE P. AWAKUNI COLÓN
DIRECTOR


GORDON I. ITO
INSURANCE COMMISSIONER

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INSURANCE DIVISION
DEPARTMENT OF COMMERCE & CONSUMER AFFAIRS
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MEMORANDUM 2016-5E

DATE: December 5, 2016

TO: All Premium Tax Filers

FROM: Gordon I. Ito, Insurance Commissioner 

RE: Electronic Filing and Payment of Premium Insurance Taxes

In January 2015, the Hawai'i Insurance Division ("Division") implemented *OPTins* (Online Premium Tax for Insurance) for authorized insurers to electronically file their state premium tax statements, which includes the Monthly Statement (Form 323), Annual Statement (Form 314), Annual Hawaii Investment (Form 322), and Workers' Compensation Assessment (Form 315). *OPTins*, a product of the National Association of Insurance Commissioners (NAIC), has been developed to facilitate electronic submission of premium tax forms and payments.

On June 29, 2016, the Governor signed into law Act 141, which requires insurers to file premium tax statements electronically and pay premium taxes electronically. Effective January 1, 2017, the Division will accept only electronic tax filings and payments submitted through *OPTins*. Accordingly, tax statements and payments with due dates in 2017 must be submitted electronically, beginning with the January 2017 monthly statement. For example, the December 2016 monthly statement and payment (due January 20, 2017) can be submitted either electronically or manually (paper filed). The 2016 Annual Statement (due March 1, 2017) and the 2017 monthly statements are subject to electronic filing and payment.

Insurers may continue using TriTech software for tax statements and payments, which will be routed to the Division through *OPTins*. However, insurers must register with *OPTins* to file and pay electronically. For more information regarding registration, please contact *OPTins* by email at optinsmktg@naic.org or by phone at (816) 783-8787.

The steps to submit a tax filing are simple and require no formal training. Once the insurer is registered, it can log into *OPTins* with its assigned username and password, complete the State-specific tax forms, enter the applicable fee amount, and click "submit." Tax forms and payments submitted electronically through ACH credit or ACH debit are deemed received by the State as of the date they are received by *OPTins*. Records of the insurer's electronic filings and payments are available through *OPTins* or TriTech. A nominal fee of \$10 per electronic filing and payment is charged to insurers.

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OPTins saves time and ensures that the State receives the electronic forms and payments together and on time. Instructions on implementing *OPTins* are available at http://www.optins.org/getting_started.htm and by contacting the *OPTins* Marketing Team at optinsmktg@naic.org or (816) 783-8787. Insurers that already use *OPTins* for other states may simply log in and file and pay electronically.

The Division encourages readers of this notice to periodically check the Division's website at <http://www.cca.hawaii.gov/ins> for news, information, updates, and other relevant material.

For further questions, please visit the *OPTins* FAQ page at <http://www.optins.org/faq.htm>. Additional questions or comments regarding this bulletin may be directed to the following individuals:

Jenny Fujiwara, Jenny.S.Fujiwara@dcca.hawaii.gov or (808) 586-7380

Gale Miyazaki, gmiyazak@dcca.hawaii.gov or (808) 587-6741