

DAVID Y. IGE
GOVERNOR

SHAN S. TSUTSUI
LT. GOVERNOR



CATHERINE P. AWAKUNI COLÓN
DIRECTOR

GORDON I. ITO
INSURANCE COMMISSIONER

STATE OF HAWAII
INSURANCE DIVISION
DEPARTMENT OF COMMERCE & CONSUMER AFFAIRS
P. O. BOX 3614
HONOLULU, HAWAII 96811-3614
335 MERCHANT STREET, ROOM 213
HONOLULU, HAWAII 96813
PHONE NO: (808) 586-2790
FAX NO: (808) 586-2806
cca.hawaii.gov/ins

December 22, 2017

Memorandum 2017 – 10C

TO: DOMESTIC RISK RETENTION CAPTIVE INSURANCE COMPANIES
LICENSED IN HAWAII
(Formed Under Hawaii Revised Statutes § 431:19)

FROM: Gordon I. Ito, Insurance Commissioner

SUBJECT: DOMESTIC Risk Retention Captive Insurance Companies
2017 Annual Filing Requirements (Due in 2018)

CONTACT: Alan Watanabe at (808) 586-7413 or awatanab@dcca.hawaii.gov

NOTE: If you are a **FOREIGN** Risk Retention Group, do NOT file the items on this checklist.

FOREIGN Risk Retention Groups and Risk Purchasing Groups Formed Under Hawaii Revised Statutes § 431K --- Contacts for FOREIGN Risk Retention Groups:

Premium Taxes
Gale Miyazaki (808) 587-6741 gmiyazak@dcca.hawaii.gov

Application and Other Annual Filings
Margaret Wah (808) 586-8151 mwah@dcca.hawaii.gov

Fees and Other
Frances Lo (808) 586-3870 flo@dcca.hawaii.gov

Or visit: http://cca.hawaii.gov/ins/other_ins/risk_retention_groups_foreign/

I. GENERAL INFORMATION

- A. File documents directly with the State of Hawaii Insurance Division, Captive Insurance Branch unless otherwise noted.
- B. Captive insurance companies must file the 2017 annual filings in electronic format, unless otherwise noted in the instructions (e.g., checks with Payment Voucher, CAP-007 Form). The traditional hardcopy format will no longer be accepted.**
- C. For due dates that fall on a weekend or State holiday, the due date is extended to the next business day.
- D. Postmark dates and/or e-mail received dates will be recognized in determining adherence to filing deadlines.
- E. Fine for late filing of the audited financial statement, statutory annual statement, quarterly statements, and other required filings *of not more than \$500 per day up to \$10,000 per violation (HRS §§ 431:19-107 and 431:19-109)*. A daily fine will be levied for late filings.
- F. Make checks payable to the “**DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS, STATE OF HAWAII**” unless otherwise noted. Check shall reference the captive insurance company name and the description of the payment. For example, “**ABC Ins Co 2017 Premium Taxes**” or “**ABC Ins Co 2018 License Renewal Fee**”. Check shall be attached to a completed Payment Voucher [CAP-007 Form]. A service charge of \$25 will be due for each dishonored check, and replacement checks must be certified.
- G. The NAIC Property/Casualty Annual and Quarterly Statement Instructions and updates are available on the NAIC website for purchase at http://www.naic.org/prod_serv_publications.htm**

II. ELECTRONIC FILING INSTRUCTIONS

A. Captive insurance companies **must file the 2017 annual filings in electronic format and adhere to the following specifications:**

1. Electronic filings shall be e-mailed to: CaptiveInsAnnualFilings@dcca.hawaii.gov
2. A Captive Insurance Manager filing electronically on behalf of clients shall send separate e-mails for each captive insurance company;
3. E-mail subject line shall include the filing year, captive insurance company name (abbreviated name acceptable), followed by the words “Annual Filings.” For example, “**2017 ABC Ins Co Annual Filings**”;
4. Filename of each attachment shall include the filing year, captive insurance company name, and file description. For example, “**2017 ABC Ins Co CAP-001**”;
5. File attachments shall be in **specified file format** as indicated in column (4) of the table;
6. Each filing shall be a separate attachment (combined or merged files into one file is not allowed);
7. It is acceptable to attach more than one attachment to an e-mail provided that all attachments are for the same captive insurance company;
8. Supporting schedules may be attached to a related filing provided the filename is clearly defined. Include the filing year, captive insurance company name, related filing description, and supporting file description in the filename. For example, “**2017 ABC Ins Co CAP-001 Prem Written Schedule**” and “**2017 ABC Ins Co CAP-001 CA Tax Filing**”;
9. Contact information of the sender or person responsible for the submission shall be included in the e-mail;
10. Body of e-mail shall include text listing the attachments with brief descriptions, if not self-explanatory;
11. Password requirements and/or printing restrictions embedded in the attached files are not allowed unless pre-arranged with our Contact person;
12. Payment by check shall be accompanied by a completed Payment Voucher [CAP-007 Form] to identify the captive insurance company and a description of the payment;
13. Signature requirement on State of Hawaii Insurance Division forms (Form CAP-xxx) shall be replaced by typed Name and Title of duly authorized representative attesting to the accuracy and completeness of the information filed;
14. For amended filings, filename shall include Amendment No. For example, “**2017 ABC Ins Co CAP-001 Amend 1**”; and
15. Questions shall be directed to our Contact person, as noted in Note A, and not e-mailed to the above e-mail address.

**RISK RETENTION CAPTIVE INSURANCE COMPANIES
[LICENSED IN HAWAII]**

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 2018

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES		(5) DUE DATE(S)	(6) FORM SOURCE*	(7) APPLICABLE NOTES <small>(A-K apply to all filings)</small>
			DOMESTIC				
			State	NAIC			
			E-Filing File Format	EO			
I. NAIC FINANCIAL STATEMENTS							
	1	Annual Statement (8 ½" x 14")	N/A	EO	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E28)	N/A	EO	3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14") – Include the Printed Investment Schedule detail (Pages QE01-QE13)	N/A	EO	5/15, 8/15, 11/15	NAIC	
	3	Protected Cell Annual Statement	PDF	0	3/1	NAIC	If applicable
	4	Combined Annual Statement (8 ½" x 14")	N/A	EO	5/1	NAIC	If applicable
II. NAIC SUPPLEMENTS							
	11	Accident & Health Policy Experience Exhibit	N/A	EO	4/1	NAIC	
	12	Actuarial Opinion	PDF	EO	3/1	Company	NOTES N and U
	13	Actuarial Opinion Summary	PDF	N/A	3/15	Company	Report must be signed
	14	Bail Bond Supplement	N/A	EO	3/1	NAIC	
	15	Combined Insurance Expense Exhibit	N/A	EO	5/1	NAIC	
	16	Credit Insurance Experience Exhibit	N/A	EO	4/1	NAIC	
	17	Cybersecurity and Identity Theft Insurance Coverage Supplement	N/A	EO	4/1	NAIC	If applicable
	18	Director and Officer Insurance Coverage Supplement	N/A	EO	3/1, 5/15, 8/15, 11/15	NAIC	
	19	Financial Guaranty Insurance Exhibit	N/A	EO	3/1	NAIC	
	20	Insurance Expense Exhibit	N/A	EO	4/1	NAIC	
	21	Long Term Care Experience Reporting Forms	N/A	EO	4/1	NAIC	
	22	Management Discussion & Analysis	N/A	EO	4/1	Company	
	23	Medicare Part D Coverage Supplement	N/A	EO	3/1, 5/15, 8/15, 11/15	NAIC	
	24	Medicare Supplement Insurance Experience Exhibit	N/A	EO	3/1	NAIC	
	25	Premiums Attributed to Protected Cells Exhibit	N/A	EO	3/1	NAIC	If applicable
	26	Reinsurance Attestation Supplement	PDF	EO	3/1	NAIC	NOTES N and U
	27	Exceptions to Reinsurance Attestation Supplement	PDF	N/A	3/1	Company	
	28	Reinsurance Summary Supplemental	N/A	EO	3/1	NAIC	
	29	Risk-Based Capital Report	PDF	EO	3/1	NAIC	NOTES N and U
	30	Schedule SIS	PDF	N/A	3/1	NAIC	
	31	Supplement A to Schedule T	N/A	EO	3/1, 5/15, 8/15, 11/15	NAIC	
	32	Supplemental Compensation Exhibit	N/A	N/A	N/A	N/A	
	33	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	N/A	EO	4/1	NAIC	

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(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES		(5) DUE DATE(S)	(6) FORM SOURCE*	(7) APPLICABLE NOTES (A-K apply to all filings)
			DOMESTIC				
			State	NAIC			
			E-Filing File Format	EO			
		II. NAIC SUPPLEMENTS (continued)					
	34	Supplemental Health Care Exhibit's Allocation Report	N/A	EO	4/1	NAIC	
	35	Supplemental Investment Risk Interrogatories	N/A	EO	4/1	NAIC	
	36	Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts	N/A	EO	3/1	NAIC	
	37	Trusted Surplus Statement	N/A	EO	3/1, 5/15, 8/15, 11/15	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS					
	61	Annual Statement Electronic Filing	N/A	EO	3/1	NAIC	
	62	March .PDF Filing	N/A	EO	3/1	NAIC	
	63	Risk-Based Capital Electronic Filing	N/A	EO	3/1	NAIC	
	64	Risk-Based Capital .PDF Filing	N/A	EO	3/1	NAIC	
	65	Combined Annual Statement Electronic Filing (If applicable)	N/A	EO	5/1	NAIC	
	66	Combined Annual Statement .PDF Filing (If applicable)	N/A	EO	5/1	NAIC	
	67	Supplemental Electronic Filing	N/A	EO	4/1	NAIC	
	68	Supplemental .PDF Filing	N/A	EO	4/1	NAIC	
	69	Quarterly Statement Electronic Filing	N/A	EO	5/15, 8/15, 11/15	NAIC	
	70	Quarterly .PDF Filing	N/A	EO	5/15, 8/15, 11/15	NAIC	
	71	June .PDF Filing	N/A	EO	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS					
	81	Accountants Letter of Qualifications	N/A	EO	6/1	Company	
	82	Audited Financial Reports	N/A	EO	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	N/A	N/A	N/A	N/A	
	84	Communication of Internal Control Related Matters Noted in Audit	N/A	EO	8/1	Company	NOTE S
	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.]	Word or PDF	N/A	Prior to the commencement of the audit. See HRS §431:3-302.5 (When applicable)	Company	NOTE R
	86	Management's Report of Internal Control Over Financial Reporting	Word or PDF	N/A	8/1	Company	

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			DOMESTIC				
			State	NAIC			
			E-Filing File Format	EO			
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS (continued)					
	87	Notification of Adverse Financial Condition	Word or PDF	N/A	When applicable	Company	
	88	Relief from the five-year rotation requirement for lead audit partner	N/A	EO	3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	N/A	EO	3/1	Company	
	90	Relief from the Requirements for Audit Committees	N/A	EO	3/1	Company	
	91	Request to File Consolidated Audited Annual Statements	Word or PDF	N/A	Prior to the commencement of the audit.	Company	
	92	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	N/A	N/A	N/A	N/A	
		V. STATE REQUIRED FILINGS					
	101	Filings Checklist (with Column 1 completed) <i>Checklist is optional</i>	Word or PDF	0	3/1	State	
	102	Premium Tax Statement (Annual Statement of Premiums Written for Taxation Purposes) for year 2017 signed on insurer's behalf by duly authorized person. [CAP-001 Form] Remit payment by check with completed Payment Voucher [CAP-007 Form]	Excel	0	3/1	State	NOTES H and Q
	103	Signed Jurat Page	PDF	0	3/1, 5/15, 8/15, 11/15	NAIC	NOTE G
	104	Annual License Renewal Fee	N/A	0	4/1	State	NOTES P and Q
	105	Captive Questionnaire [CAP-002 Form]	Word	0	3/1	State	NOTE N
	106	Verification of Independent Board of Director/SAC Member** [CAP-008 Form] <i>Form is optional</i>	Word or PDF	0	6/1	State	NOTES N and V
	107	Economic Impact Report (report expenses on accrual basis) [CAP-003 Form]	Excel	0	3/1	State	

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			DOMESTIC				
			State	NAIC			
			E-Filing File Format	EO			
		V. STATE REQUIRED FILINGS (continued)					
	108	Insurance Holding Company System <ul style="list-style-type: none"> Form B - Annual Registration Statement Form C - Summary of Changes to Registration Statement Form F – Enterprise Risk Report*** or Disclaimer of Affiliation <i>If you file a Disclaimer of Affiliation, submit this Disclaimer with all states that you are licensed and/or registered.</i> Forms B, C and F are located at: http://cca.hawaii.gov/ins/har/ HAR Chapter 14 – Insurance Holding Company System	PDF	0	3/15	Company	
			PDF	0	3/15	Company	
			Word or PDF	0	3/15	Company	
			Word or PDF	0			
	109	ORSA**** (Own Risk and Solvency Assessment Summary Report) Or Request for Exemption or Waiver (Notification)	Word or PDF	0	10/15	Company	NOTE N
	110	Statutory Compliance Report [CAP-006 Form]	Excel	0	3/1	State	NOTE N
	111	Financial Projections	Excel	0	6/1	Company	NOTE T
	112	Insured Vehicle Census Report Required to be submitted via OPTins for Captives authorized to write DIRECT MOTOR VEHICLE insurance in Hawaii Refer to Insurance Commissioner’s Memorandum 2017-8R available on our website at: http://cca.hawaii.gov/ins/insurers/rate_policy/mv_forms/ Property & Casualty Annual Filing Instructions AND Line Item #117 at: http://cca.hawaii.gov/ins/insurers/annual-filing-instructions-and-tax-forms/	OPTins	0	2/15	Company	NOTE N

**RISK RETENTION CAPTIVE INSURANCE COMPANIES
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(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES		(5) DUE DATE(S)	(6) FORM SOURCE*	(7) APPLICABLE NOTES <small>(A-K apply to all filings)</small>
			DOMESTIC				
			State	NAIC			
			E-Filing File Format	EO			
		V. STATE REQUIRED FILINGS (continued)					
	113	Drivers' Education Fund Underwriters' Fee Required to be submitted via OPTins for Captives authorized to write DIRECT MOTOR VEHICLE insurance in Hawaii Refer to Insurance Commissioner's Memorandum 2017-8R available on our website at: http://cca.hawaii.gov/ins/insurers/rate_policy/mv_forms/ Property & Casualty Annual Filing Instructions AND Line Item #113 at: http://cca.hawaii.gov/ins/insurers/annual-filing-instructions-and-tax-forms/	OPTins	0	2/15	Company	NOTE N
	114	Annual Assessment for Workers' Compensation Insurance Special Compensation Fund on behalf of the Dept. of Labor & Industrial Relations (DLIR) (Required for Captives authorized to write DIRECT WORKERS' COMPENSATION in HAWAII) (ref. HRS § 386:151 & HRS § 386:152) [Check payable to Department of Labor and Industrial Relations, State of Hawaii] Please mail DIRECTLY to: Department of Labor & Industrial Relations Disability Compensation Division P. O. Box 3769 Honolulu, HI 96812-3769	Not available	0	Within 30 days of demand	State DLIR	

EO (electronic only filing).

*If Form Source is NAIC, the form should be obtained from the appropriate vendor.

****Hawaii has adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure is a state filing only and should not be submitted by the company to the NAIC.**

*****Hawaii has adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC.**

******Hawaii has adopted the NAIC Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. The ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC.**

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS) [RISK RETENTION CAPTIVE INSURANCE COMPANIES]		
A	Required Filings Contact Person:	Annual Statement and all filings: Alan Watanabe: (808) 586-7413 Fax: (808) 586-0987 E-Mail: awatanab@dcca.hawaii.gov
B	Mailing Address:	State of Hawaii, DCCA, Insurance Division ATTN: CAPTIVE INS. BRANCH P. O. Box 3614 Honolulu, HI 96811-3614 OR State of Hawaii, DCCA, Insurance Division ATTN: CAPTIVE INS. BRANCH 335 Merchant Street, Room 213 Honolulu, HI 96813
C	Mailing Address for Filing Fees:	N/A – no filing fees
D	Mailing Address for Premium Tax Payments:	Same as Note B
E	Delivery Instructions:	All filings must be RECEIVED ELECTRONICALLY or 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.
F	Late Filings:	Fine for late annual filings. Captives are subject to a fine for filing past the due date of not more than \$500 per day up to \$10,000 per violation (HRS §§ 431:19-107 and 431:19-109). A daily fine will be levied for late filings.
G	Original Signatures:	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.
H	Signature/Notarization/Certification:	Premium Tax Statement (Annual Statement of Premiums Written for Taxation Purposes) signed on insurer's behalf by duly authorized person.
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. If filing is e-filed with the NAIC, the State of Hawaii Insurance Division should be notified and the reason for the amendment.
J	Exceptions from normal filings:	
K	Bar Codes (State or NAIC):	N/A for all Hawaii filings.
L	Signed Jurat:	Domestic Insurers – See Note G for Jurat Page requirements.
M	NONE Filings:	See NAIC Annual Statement Instructions.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS) [RISK RETENTION CAPTIVE INSURANCE COMPANIES]	
N	<p>Filings new, discontinued or modified materially since last year:</p>
	<p><u>New Filings:</u></p> <ul style="list-style-type: none"> • Verification of Independent Board of Director/SAC Member (Line #106) – <i>Form is optional (See Note V)</i> • ORSA (Line #109) <p><u>Modified Filings:</u></p> <p>The signature page of the following NAIC Supplements must be filed in electronic format with the State, <u>if the signature(s) are not included on the NAIC submission:</u></p> <ul style="list-style-type: none"> • Actuarial Opinion (Line #12) • Reinsurance Attestation Supplement, with 2 signatures (Line #26) • Risk-Based Capital Report, with 2 signatures (Line #29) <p>The Captive Questionnaire (Line #105) has been modified, refer to items #9 and #10 on CAP-002 Form.</p> <p>The Statutory Compliance Report (Line #110) has been modified for clarification. Formula to calculate minimum required capital/surplus has been changed. Refer to CAP-006(a) Form.</p> <p>The following State Filings <u>must now be filed via OPTins:</u></p> <ul style="list-style-type: none"> • Insured Vehicle Census Report (Line #112) • Drivers' Education Fund Underwriters' Fee (Line #113) <p><u>Discontinued Filings:</u></p> <ul style="list-style-type: none"> • Hard copy format of filings will no longer be accepted.
O	<p>Electronic Filing:</p>
	<p>Column (4) NAIC Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site. Please review <i>General Instructions for Companies to Use Filings Checklist</i>.</p> <p>Column (4) State electronic filing shall be e-mailed to CaptiveInsAnnualFilings@dcca.hawaii.gov.</p>
P	<p>Annual License Renewal Fee: (Line #104)</p>
	<p>\$500.00 due on April 1, 2018.</p>
Q	<p>Checks/payments:</p>
	<p><u>Checks should be made payable to:</u></p> <p style="text-align: center;">“DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS, STATE OF HAWAII”</p> <p style="text-align: center;">or</p> <p style="text-align: center;">“DCCA, STATE OF HAWAII”</p> <p>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.</p> <p>Remit check with completed Payment Voucher [CAP-007 Form].</p>

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS) [RISK RETENTION CAPTIVE INSURANCE COMPANIES]		
R	Independent CPA: (Line #85)	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 the State of Hawaii 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 the State of Hawaii Insurance Division, specifying such exceptions the independent CPA may believe appropriate.
S	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.
T	Financial Projections (Line #111)	Please e-mail electronic copy (Excel only) to CaptiveInsAnnualFilings@dcca.hawaii.gov on June 1: Financial Projections (Actual 2017 and Budget 2017-2020) <ul style="list-style-type: none"> • Briefly describe the underwriting policy and pricing methodology. • Briefly explain variances equal or greater than 20%. • Include underlying assumptions used for the financial projections.
U	Signature Page for NAIC Supplements filed with the State	The signature page of the following NAIC Supplements must be filed in electronic format with the State, <u>if the signature(s) are not included on the NAIC submission</u> : <ul style="list-style-type: none"> • Actuarial Opinion (Line #12) • Reinsurance Attestation Supplement, with 2 signatures (Line #26) • Risk-Based Capital Report, with 2 signatures (Line #29)
V	Verification of Independent Board of Director/SAC Member [CAP-008 Form]]	Pursuant to HRS § 431K-2(c)(1), the risk retention group must submit its record of the determination of a director/SAC member's independence to the commissioner annually. The risk retention group ("RRG") shall submit its record of determination as the company deems appropriate <u>OR</u> opt to submit this form annually to satisfy the requirement. This form is OPTIONAL and was created to assist the RRG in recording the determination of a director/SAC member's independence.
W	Website:	Please visit the following website for additional information: http://cca.hawaii.gov/ins/captive/

STATE OF HAWAII
Domestic Risk Retention Captive Insurance Companies Licensed in Hawaii
General Instructions for Companies to Use Filings Checklist

Please Note: This state's instructions for companies to file with the NAIC are included in this Filings 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. Companies are not required to file hard copy filings with the NAIC.

When a filing is made with the NAIC, the document is considered filed with the Commissioner when the filing is accepted by the NAIC. Any filings which are not required to be filed with the NAIC shall be filed directly with the State of Hawaii Insurance Division.

Documents submitted to the State of Hawaii Insurance Division which are not required to be filed (not on the Filings Checklist) will be destroyed without review. Documents filed with the NAIC which are not required to be filed shall not be accepted by the NAIC.

Column (1) (Checklist)

Companies may use the filings checklist and place an "X" in this column when submitting information to the state. The checklist is optional.

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 *NAIC 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 *NAIC 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 if filing hardcopies or filing format if filing electronically that each domestic Risk Retention Captive Insurance Company is required to file for each type of form.

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 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.

Questions shall be directed to the contact person in Note A.