

STATE OF HAWAII  
INSURANCE DIVISION

**2018 ANNUAL FILING REQUIREMENTS**  
(Due in 2019)

For All Licensed LIFE, ACCIDENT and HEALTH Insurers in Hawaii

	Document Description	Form #	Paper Size	# of Page(s)
1.	Annual Filing Requirements – Life, Accident and Health Insurers	N/A	Letter	15

The requirements checklist is *available online only*, which can be read and downloaded from the following website:

<http://cca.hawaii.gov/ins/insurers/annual-filing-instructions-and-tax-forms/>

If you have any questions regarding the filings, refer to NOTE A for the proper contact person.

**LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS  
(LICENSED IN HAWAII)**

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: **HAWAII** Filings Made During the Year 2019

FRATERNAL COMPANIES BEGIN FILING LIFE/FRATERNAL STATEMENT EFFECTIVE WITH FIRST QUARTER 2019.

(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					Foreign
			State	NAIC				
<b>I. NAIC FINANCIAL STATEMENTS</b>								
	1	Annual Statement (8 1/2"x14")	2	EO	Foreign Insurers do not need to file these items with Hawaii.	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	2	EO		3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14") Include the Printed Investment Schedule detail (Pages QE01-QE13)	2	EO		5/15, 8/15, 11/15	NAIC	
	3	Separate Accounts Annual Statement (8 1/2"x14")	2	EO	3/1	NAIC	If applicable	
<b>II. NAIC SUPPLEMENTS</b>								
	11	Accident & Health Policy Experience Exhibit	2	EO	Please do not file, unless requested	4/1	NAIC	
	12	Analysis of Annuity Operations by Lines of Business	2	EO		4/1	NAIC	
	13	Analysis of Increase in Annuity Reserves During Year	2	EO		4/1	NAIC	
	14	Credit Insurance Experience Exhibit	2	EO	Skip to Section V For State Filings.	4/1	NAIC	
	15	Interest Sensitive Life Insurance Products Report	2	EO		4/1	NAIC	
	16	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	2	EO		4/1	NAIC	
	17	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	2	EO		4/1	NAIC	
	18	Long-Term Care Experience Reporting Forms	2	EO		4/1	NAIC	
	19	Management Discussion & Analysis	2	EO		4/1	Company	
	20	Medicare Supplement Insurance Experience Exhibit	2	EO		3/1	NAIC	
	21	Medicare Part D Coverage Supplement	2	EO		3/1, 5/15, 8/15, 11/15	NAIC	
	22	Risk-Based Capital Report	2	EO		3/1	NAIC	
	23	Schedule SIS	2	N/A		3/1	NAIC	
	24	Supplemental Compensation Exhibit	N/A	N/A	3/1	NAIC		
	25	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	2	EO	4/1	NAIC		
	26	Supplement Health Care Exhibit's Allocation Report	2	EO	4/1	NAIC		
	27	Supplemental Investment Risk Interrogatories	2	EO	4/1	NAIC		
	28	Supplemental Schedule O	2	EO	3/1	NAIC		
	29	Supplemental Term and Universal Life Insurance Reinsurance Exhibit	2	EO	4/1	NAIC		
	30	Trusteed Surplus Statement	2	EO	3/1, 5/15, 8/15, 11/15	NAIC		
	31	Variable Annuities Supplement	2	EO	4/1	NAIC		
	32	VM 20 Reserves Supplement	2	EO	3/1	NAIC		
	33	Workers' Compensation Carve-Out Supplement	2	EO	3/1	NAIC		

**DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW.**

**LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS  
(LICENSED IN HAWAII)**

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: **HAWAII** Filings Made During the Year 2019

FRATERNAL COMPANIES BEGIN FILING LIFE/FRATERNAL STATEMENT EFFECTIVE WITH FIRST QUARTER 2019.

(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					Foreign
			State	NAIC				
		<b>II. NAIC SUPPLEMENTS (Continued)</b>						
		<b>Actuarial Related Items</b>						
	34	Actuarial Certification regarding use 2001 Preferred Class Table	2	EO	<b>Foreign Insurers do not need to file these items with Hawaii.  Please do not file, unless requested.  <u>Skip to Section V For State Filings.</u></b>	3/1	Company	
	35	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	2	EO		3/1	Company	
	36	Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII	2	EO		3/1	Company	
	37	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII	2	EO		3/1	Company	
	38	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	2	N/A		4/30	Company	NOTE Z
	39	Actuarial Opinion	2	EO		3/1	Company	
	40	Executive Summary of the PBR Actuarial Report (if VM early adopted)	2	N/A		4/1	Company	NOTE N
	41	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	2	EO		3/1	Company	
	42	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	2	EO		3/1	Company	
	43	Actuarial Opinion on X-Factors	2	EO		3/1	Company	
	44	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	2	EO		3/1	Company	
	45	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII	2	EO		3/1	Company	
	46	Life PBR Exemption (formerly Companywide Exemption)	2	EO		Commissioner 7/1 NAIC 8/15	Company	
	47	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII	2	EO		3/1	Company	
	48	RAAIS required by <i>Valuation Manual</i>	2	N/A	3/15	Company	NOTE Y	
	49	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	2	EO	3/1, 5/15, 8/15, 11/15	Company		
	50	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	2	EO	3/1, 5/15, 8/15, 11/15	Company		
	51	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	2	EO	3/1, 5/15, 8/15, 11/15	Company		
	52	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	2	EO	3/1, 5/15, 8/15, 11/15	Company		

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**LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS**  
**(LICENSED IN HAWAII)**

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: **HAWAII** Filings Made During the Year 2019

FRATERNAL COMPANIES BEGIN FILING LIFE/FRATERNAL STATEMENT EFFECTIVE WITH FIRST QUARTER 2019.

(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					Foreign
			State	NAIC				
<b>II. NAIC SUPPLEMENTS (Continued)</b>								
	53	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	2	EO	<b>Foreign Insurers do not need to file these items with Hawaii.  Please do not file, unless requested.  Skip to Section V For State Filings.</b>	3/1, 5/15, 8/15, 11/15	Company	
	54	RBC Certification required under C-3 Phase I	2	EO		3/1	Company	
	55	RBC Certification required under C-3 Phase II	2	EO		3/1	Company	
	56	Statement on non-guaranteed elements - Exhibit 5 Int. #3	2	EO		3/1	Company	
	57	Statement on par/non-par policies – Exhibit 5 Int. 1 & 2	2	EO		3/1	Company	
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	61	Annual Statement Electronic Filing	xxx	EO	3/1	NAIC	PLEASE REFER TO NOTE O	
	62	March .PDF Filing	xxx	EO	3/1	NAIC		
	63	Risk-Based Capital Electronic Filing	xxx	EO	3/1	NAIC		
	64	Risk-Based Capital .PDF Filing	xxx	EO	3/1	NAIC		
	65	Separate Accounts Electronic Filing (if applicable)	xxx	EO	3/1	NAIC		
	66	Separate Accounts .PDF Filing (if applicable)	xxx	EO	3/1	NAIC		
	67	Supplemental Electronic Filing	xxx	EO	4/1	NAIC		
	68	Supplemental .PDF Filing	xxx	EO	4/1	NAIC		
	69	Quarterly Statement Electronic Filing	xxx	EO	5/15, 8/15, 11/15	NAIC		
	70	Quarterly .PDF Filing	xxx	EO	5/15, 8/15, 11/15	NAIC		
	71	June .PDF Filing	xxx	EO	6/1	NAIC		

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			Domestic		Foreign			
			State	NAIC	State			
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	81	Accountants Letter of Qualifications	2	EO	<b>Foreign Insurers do not need to file these items with Hawaii. Please do not file, unless requested. Skip to Section V For State Filings.</b>	6/1	Company	
	82	Audited Financial Reports	2	EO		6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	1	N/A		3/1	Company	If applicable, NOTE J
	84	Communication of Internal Control Related Matters Noted in Audit	2	EO		8/1	Company	NOTE X
	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.]	1	N/A		Prior to the commencement of the audit. See HRS § 431:3-302.5	Company	NOTE U
	86	Management’s Report of Internal Control Over Financial Reporting	2	N/A		8/1	Company	
	87	Notification of Adverse Financial Condition	1	N/A		When applicable	Company	
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO		3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	1	EO		3/1	Company	
	90	Relief from the Requirements for Audit Committees	1	EO		3/1	Company	
	91	Request for Exemption to File Management’s Report of Internal Control Over Financial Reporting	1	N/A	3/1	Company	If applicable, NOTE J	
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Corporate Governance Annual Disclosure***	N/A	N/A	N/A	N/A	Company	Not required at this time.
	102	Filings Checklist (with Column 1 completed)	1	0	N/A for Foreign Insurers	3/1	State	
	103	Form B-Holding Company Registration Statement	2	0	0	3/15	Company	
	104	Form F-Enterprise Risk Report****	2	0	0	3/15	Company	
	105	ORSA*****	2	0	0	10/15	Company	
	106	2018 Annual Premium Tax Statement (and payment, if applicable) – Form 314	1	0	1	3/1	State	NOTES A, H & S
	107	State Filing Fees	xxx	0	xxx	xxx	State	NOTE C
	108	Signed Jurat <u>Domestic</u> – See Note G for Jurat Page Requirements <u>Foreign/Alien</u> – Please do NOT file the Signed Jurat Page – See Note L	0	0	0	N/A	NAIC	NOTES G and L
	109	Compliance Resolution Fund Assessment - Assessment Notice will be sent to insurers	1	0	1	Due 60 days after demand	State	<u>NOTE A for Contact Person and Phone Number</u>

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			Domestic		Foreign			
			State	NAIC	State			
		<b>V. STATE REQUIRED FILINGS (Continued)</b>						
	110	Hawaii Investments – Form 322  <b><u>NOTE: This is a REQUIRED FILING FOR ALL LICENSED INSURERS. If the Company does not have any investments in Hawaii, file the form as NONE.</u></b>	1	0	1	3/1	State	<u>NOTE A for Contact Person and Phone Number</u> NOTE H & S
	111	Life Insurance Policy Illustrations – Annual Certifications by Responsible Officer and Illustration Actuary with list of illustrated forms. [To be filed by all insurers authorized to write LIFE insurance in Hawaii, as applicable.]	1	0	1	Company Determination	Company	<u>NOTE A for Contact Person/Phone Number and NOTE T</u>
	112	2019 Monthly Premium Tax Statements (and any applicable payment) – Form 323	1	0	1	2/20, 3/20, 4/20, 5/20, 6/20, 7/20, 8/20, 9/20, 10/20, 11/20, 12/20, and 1/20/2020	State	NOTES A, H & S
	113	Certificate of Authority Extension Fee (NOTE: Due 8/16---RECEIVED date, not postmark date.)	1	0	1	8/16 (Received Date)	State	<u>NOTE A for Contact Person/Phone Number and NOTE P</u>
	114	Officers & Directors: Biographical Affidavits and Notification of Change (Only if Required)	1	0	See NOTE V	When Applicable	NAIC	<u>NOTE A for Contact Person/Phone Number and NOTE V</u>
	115	Long-Term Care Insurance - Claims Denial Reporting Form (Due 6/30)  (Qualified Plans Only)	1	0	1	6/30	State	<u>NOTE A for Contact Person/Phone Number and NOTE W</u>
	116	Long-Term Care Insurance - Replacement and Lapse Reporting Form (Due 6/30)	1	0	1	6/30	State	<u>NOTE A for Contact Person/Phone Number and NOTE W</u>
	117	Long-Term Care Insurance - Rescission Reporting Form for Long-Term Care Policies (Due 3/1)	1	0	1	3/1	State	<u>NOTE A for Contact Person/Phone Number and NOTE W</u>
	118	Long-Term Care Insurance – Suitability Report	1	0	1	Company Determination	State	<u>NOTE A for Contact Person/Phone Number and NOTE W</u>
	119	Medicare Supplement Insurance – Multiple Policies Report	1	0	1	3/1	State	<u>NOTE A for Contact Person/Phone Number and NOTE AB</u>
	120	Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form, Exhibit D Appendix A	1	0	1	5/31	State	<u>NOTE A for Contact Person/Phone Number and NOTE AB</u>

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**LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS**  
**(LICENSED IN HAWAII)**

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_  
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REQUIRED FILINGS IN THE STATE OF: **HAWAII** Filings Made During the Year 2019  
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			Domestic		Foreign			
			State	NAIC	State			
	121	Actuarial Opinion and Company Representation required by Actuarial Guideline XXXVIII Section 8E	2	0	0	When Applicable	Company	NOTE AA

\*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

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

\*\*\*For those states that have 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. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm).

\*\*\*\*For those states that have 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. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm).

\*\*\*\*\*For those states that have 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. Note however that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm).

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A

Required Filings Contact Person:

**LINE #      CONTACT PERSON/BRANCH**

*Phone inquiries should be directed to the proper contact person.*

- #106 & #112      Annual and Monthly Premium Tax Statements  
 Gale Miyazaki: (808) 587-6741  
 E-Mail: [gmivazak@dcca.hawaii.gov](mailto:gmivazak@dcca.hawaii.gov)
  
- #109      Compliance Resolution Fund Assessment Jerry Bump: (808) 587-7581  
 E-Mail: [jbump@dcca.hawaii.gov](mailto:jbump@dcca.hawaii.gov)
  
- #110      Hawaii Investments – Form 322  
 Glenn Yamashita:  
 (808) 586-3874  
 E-Mail: [gyamashi@dcca.hawaii.gov](mailto:gyamashi@dcca.hawaii.gov)
  
- #111      Life Insurance Policy Illustrations – Annual Certifications  
 Rate & Policy Analysis Branch: (808) 586-2809 E-Mail: [insrpaLAH@dcca.hawaii.gov](mailto:insrpaLAH@dcca.hawaii.gov)
  
- #113      Certificate of Authority Extension Fee Certification & Agency Exam Unit: (808) 586-3870 E-Mail: [flo@dcca.hawaii.gov](mailto:flo@dcca.hawaii.gov)
  
- #114      Officers & Directors: Biographical Affidavits and Notification of Change  
  
Domestic Insurers  
 Accreditation Unit: (808) 586-7379  
 E-Mail: [jpang@dcca.hawaii.gov](mailto:jpang@dcca.hawaii.gov)  
  
Foreign/Alien Insurers  
 Certification & Agency Exam Unit: (808) 586-3870  
 E-Mail: [sbautista@dcca.hawaii.gov](mailto:sbautista@dcca.hawaii.gov)
  
- #115, #116, #117 & #118      Long-Term Care Reporting Forms  
 Market Conduct: (808) 586-2790  
 E-Mail: [insurance@dcca.hawaii.gov](mailto:insurance@dcca.hawaii.gov)
  
- #119      Medicare Supplement Insurance – Multiple Policies Report  
 Market Conduct: (808) 586-2790  
 E-Mail: [insurance@dcca.hawaii.gov](mailto:insurance@dcca.hawaii.gov)
  
- #120      Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form  
 Rate & Policy Branch: (808) 586-2809 E-Mail: [insrpaLAH@dcca.hawaii.gov](mailto:insrpaLAH@dcca.hawaii.gov)  
 (continued on next page)



NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
A	<p>Required Filings Contact Person: (continued from prior page)</p> <p><i>Phone inquiries should be directed to the proper contact person.</i></p>	<p><b><u>ANNUAL STATEMENT AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE FOR DOMESTIC INSURERS</u></b>  John Pang: (808) 586-7379  Fax: (808) 586-3873  E-Mail: <a href="mailto:jpang@dcca.hawaii.gov">jpang@dcca.hawaii.gov</a></p> <p><b><u>ANNUAL STATEMENT AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE FOR FOREIGN/ALIEN INSURERS</u></b>  Frances Lo: (808) 586-3870  Fax: (808) 586-3873  E-Mail: <a href="mailto:flo@dcca.hawaii.gov">flo@dcca.hawaii.gov</a></p>
B	Mailing Address:	<p><b><u>NOTE: FOREIGN/ALIEN INSURERS DO NOT NEED TO FILE ITEMS #1 - #91 WITH HAWAII. PLEASE DO NOT FILE, UNLESS REQUESTED.</u></b></p> <p>State of Hawaii, DCCA, Insurance Division  Attn: Frances Lo  P. O. Box 3614  Honolulu, HI 96811-3614</p> <p style="text-align: center;"><b><u>OR</u></b></p> <p>State of Hawaii, DCCA, Insurance Division  Attn: Frances Lo  335 Merchant Street, Room 213  Honolulu, HI 96813</p>
C	Mailing Address for Filing Fees:	No filing fees of any kind are required to be paid at this time.  (See Note P)
D	Mailing Address for Premium Tax Payments:	N/A. Electronic Payment Required. See Note S.
E	Delivery Instructions:	<p>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.</p> <p>[EXCEPTION: Certificate of Authority Extension Fee (Line #113) must be <b>received</b> by our office (OPTins submission date) by 8/16 or the next business day if 8/16 falls on a holiday or weekend.]</p>
F	Late Filings:	Late filings are subject to a fine in an amount not less than \$100 and not more than \$500 for each day of delinquency. Any insurer failing or refusing to pay the required taxes 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. The Commissioner may suspend or revoke the Certificate of Authority of any insurer that fails to file any of the documents required herein.
G	Original Signatures: (continued on next page)	<p><b><u>Domestic Insurers:</u></b>  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.</p>

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
G	Original Signatures: (continued from prior page)	<b>Foreign/Alien Insurers:</b> The Annual Statement is no longer required if the statement is filed with the NAIC – see Hawaii Revised Statutes §§ 431:3-301 and 431:3-302.
H	Signature/Notarization/Certification:	Annual-Form 314 (Line #106), Monthly-Form 323 (Line #112) and Hawaii Investments-Form 322 (Line #110) Premium Tax Statements – See Note S for Electronic Filing Requirements.
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.
J	Exceptions from normal filings:	Companies shall apply, in writing, for exemption to a filing in Section IV in accordance with the requirements pursuant to Hawaii Administrative Rules §16-185-116.
K	Bar Codes (State or NAIC):	N/A for all Hawaii filings.
L	Signed Jurat:	<b>Domestic Insurers</b> – See Note G for Jurat Page requirements.  <b>Foreign/Alien Insurers</b> – The signed Jurat Page is NOT required.
M	NONE Filings:	See NAIC <i>Annual Statement Instructions</i> .
N	Filings new, discontinued or modified materially since last year:	<b>DOMESTIC INSURERS:</b> <b>New Filings:</b> — #40 Executive Summary of the PBR Actuarial Report  <b>Discontinued Filings:</b> Certificate of Compliance Certificate of Deposit Certification of Valuation  <b>FOREIGN/ALIEN INSURERS:</b>  <b>Discontinued Filings:</b> Certificate of Compliance Certificate of Deposit Certificate of Valuation
O	Electronic Filing:	<b>Domestic Insurers:</b> Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site, which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Please review <i>General Instructions for Companies to Use Checklist</i> .  <b>Foreign/Alien and Domestic Insurers:</b> N/A for electronic filing with Hawaii.
P	Certificate of Authority Extension Fee: (continued on next page)	Certificate of Authority Extension Fee is due August 16. An email notice with instructions will be sent no later than June for the August 16 extension date. Information will also be available online (Line #113).

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
P	Certificate of Authority Extension Fee: (continued from prior page)	<p>Detailed extension Information can be located on Web: <a href="http://cca.hawaii.gov/ins/insurers/insurance_company_license/">http://cca.hawaii.gov/ins/insurers/insurance_company_license/</a></p> <p>The Hawaii Insurance Division has contracted with Optins for insurers to E-Pay Annual Service/License extension fees. Please check our website at <a href="http://cca.hawaii.gov/ins">http://cca.hawaii.gov/ins</a> for additional information and updates.</p> <p>QUESTIONS – CONTACT THE CERTIFICATION &amp; AGENCY EXAM UNIT AT (808) 586-3870.</p> <p>E-Mail: <a href="mailto:flo@dcca.hawaii.gov">flo@dcca.hawaii.gov</a></p>
Q	Certificate of Compliance Certificate of Deposit Certificate of Valuation	Discontinued and not required.-
R	Checks/payments:	<p><b><u>When payments need to be made manually, checks should be made payable to:</u></b></p> <p style="text-align: center;">“DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS, STATE OF HAWAII” or “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. Please provide a self-addressed, stamped envelope for receipt.</p>
S	Premium Tax Statements:  <b><u>Requirements for electronic filing and payment of premium taxes.</u></b>	<p><b><u>ALL authorized insurers must file MONTHLY Premium Tax Statements for gross premiums reported [positive OR negative] during the month</u></b> (Hawaii Revised Statutes §§ 431:7- 201 &amp; 202). No filing is required if there are no premiums to report. Do not file a none statement. The <b>monthly</b> 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.</p> <p>Effective January 1, 2017, the Hawaii Insurance Division will accept only electronic tax filings and payments submitted through OPTins. Please refer to the Commissioner’s Memorandum 2016-5E for more information by clicking <a href="#">here</a>.</p> <p>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 <a href="mailto:optinsmktg@naic.org">optinsmktg@naic.org</a> or by phone at (816) 783-8787.</p>

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
T	Life Insurance Policy Illustrations – Annual Certifications:	<p>An annual filing is required if life illustrations are used at point- of-sale or if in-force illustrations which contain non-guaranteed elements are available for no longer marketed policies. Please submit through SERFF using Filing Type “Annual Life Illus”.</p> <p>See §431:10D-409, HRS. Companies are not required to file if currently marketed or in-force policies are not illustrated. See Line #111.</p> <p>Questions may be directed to the Rate &amp; Policy Analysis Branch at (808) 586-2809 or E-Mail at <a href="mailto:insrpaLAH@dcca.hawaii.gov">insrpaLAH@dcca.hawaii.gov</a></p>
U	Independent CPA:	<p>Required when a change in independent CPA occurs.</p> <p>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 this State 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 this State’s Insurance Division, specifying such exceptions the independent CPA may believe appropriate. (See Line #85)</p>
V	Officers & Directors: Biographical Affidavits and Notification of Change (Only if Required)	<p><b><u>DOMESTIC INSURERS:</u></b> Biographical Affidavits and Notifications are required for changes in officers and directors. (See Line 114)</p> <p>QUESTIONS – CONTACT THE ACCREDITATION UNIT AT (808) 586-7379. E-Mail: <a href="mailto:jpang@dcca.hawaii.gov">jpang@dcca.hawaii.gov</a></p> <p><b><u>FOREIGN/ALIEN INSURERS:</u></b></p> <p>Biographical Affidavits for officers and directors are required to be filed <b><u>ONLY</u></b> in the following situations: (See Line 114)</p> <ol style="list-style-type: none"> <li>a. <b><u>Initial application</u></b> for a Hawaii Certificate of Authority – See UCAA Expansion procedures.</li> <li>b. When there is a change in officers and directors involving an acquisition or merger of an insurer possessing a Hawaii Certificate of Authority – Follow the UCAA Corporate Amendment procedures.</li> <li>c. Redomestications to Hawaii - See UCAA Primary procedures.</li> <li>d. Upon request.</li> </ol> <p>QUESTIONS – CONTACT THE CERTIFICATION &amp; AGENCY EXAM UNIT AT (808) 586-3870. E-Mail: <a href="mailto:sbautista@dcca.hawaii.gov">sbautista@dcca.hawaii.gov</a></p>

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
W	Long-Term Care Insurance Reporting Forms:	<p>Line #115– Claims Denial Reporting Form pursuant to 431:10H-222(f).</p> <p>Line #116 – Replacement and Lapse Reporting Form pursuant to §431:10H-222(b).</p> <p>Line #117 – Rescission Reporting Form for Long-Term Care Policies pursuant to §431:10H-218(f).</p> <p>Line #118 – Long-Term Care Insurance – Suitability Report pursuant to §431:10H-213(i).</p> <p>The Long-Term Care Insurance Reporting Forms are available on our website: <a href="http://cca.hawaii.gov/ins/insurers/">http://cca.hawaii.gov/ins/insurers/</a></p> <p>All 4 forms are required from all insurers that write or have inforce LTC policies.</p> <p>QUESTIONS – Contact Market Conduct at (808) 586-2790 or via E-Mail at <a href="mailto:insurance@dcca.hawaii.gov">insurance@dcca.hawaii.gov</a></p>
X	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.
Y	RAAIS Required by <i>Valuation Manual</i>	Pursuant to HAR § 16-169-8, in accordance with HRS § 431:5-307, companies domiciled in Hawaii shall submit the Regulatory Asset Adequacy Issues Summary no later than March 15 of the year following the year for which a statement of actuarial opinion based on asset adequacy is submitted (Line #48) until such time the Hawaii Administrative Rules are revised to reflect the April 1 due date of the National Association of Insurance Commissioners.
Z	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	This filing applies to any domestic insurer with products that are subject to Actuarial Guideline XXXVIII, paragraph 8D and is an annual filing due to the Hawaii Insurance Division by April 30 (Line #38).
AA	Actuarial Opinion and Company Representation Required by Actuarial Guideline XXXVIII Section 8E	This filing applies to any domestic insurer with products that are subject to Actuarial Guideline XXXVIII, paragraph 8E and is submitted to the Hawaii Insurance Division when the insurer plans to issue new products subject to this section of the Guideline (Line #121).
AB	Medicare Supplement Reports:	<p>Line # 119 – Medicare Supplement Insurance – Multiple Policies Report pursuant to HAR §16-12-12.6.</p> <p>Line # 120– Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form pursuant to HAR §16-12-7(b)(1).</p> <p>The Medicare Supplement Report Forms are available on our website: <a href="http://cca.hawaii.gov/ins/har/">http://cca.hawaii.gov/ins/har/</a>. Please file forms through SERFF.</p> <p>QUESTIONS:</p> <p>(Line #119) Contact Market Conduct at (808) 586-2790 or via E-Mail at <a href="mailto:insurance@dcca.hawaii.gov">insurance@dcca.hawaii.gov</a></p>
AC	Website:	<p>Please visit the following website for additional information:</p> <p><a href="http://cca.hawaii.gov/ins/">http://cca.hawaii.gov/ins/</a></p>

**STATE OF HAWAII**  
**Life and A & H Insurers - General Instructions**  
**For Companies to Use Checklist**

**Please Note:** This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

**Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site, which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.**

**Column (1) (Checklist)**

DOMESTIC companies should copy the checklist and place an "X" in this column when mailing information to the state. (The checklist is N/A for FOREIGN companies.)

**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 *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 *Separate Accounts Electronic Filing* includes the separate accounts annual statement and investment schedule detail.

The *Separate Accounts .PDF Filing* is the .pdf file for the separate accounts annual statement and all investment schedule detail.

The *Supplemental Electronic Filing* includes all supplements due April 1, per the *Annual Statement Instructions*.

The *Supplemental .PDF Filing* is the .pdf file for all supplemental schedules and exhibits due April 1. The

*Quarterly Electronic Filing* includes the complete quarterly statement data.

The *Quarterly .PDF Filing* is the .pdf file for quarterly statement data.

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 that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) Task Force. **Hawaii waives printed annual and quarterly statements from the foreign/alien insurers and relies upon the NAIC database for these filings. This waiver also includes all of the supplemental annual statement filings.**

**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 (generally, on its website) 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.

**Phone inquiries should be directed to the proper contact person (SEE NOTE A).**