

STATE OF HAWAII
INSURANCE DIVISION

2018 ANNUAL FILING REQUIREMENTS
(Due in 2019)

For All Licensed TITLE Companies in Hawaii

	Document Description	Form #	Paper Size	# of Page(s)
1.	Annual Filing Requirements - Title Companies	N/A	Letter	11

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.

**TITLE COMPANIES
(LICENSED IN HAWAII)**

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 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				
			State	NAIC			
		I. NAIC FINANCIAL STATEMENTS					
	1	Annual Statement (8 1/2" x 14")	2	EO	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	
		II. NAIC SUPPLEMENTS					
	11	Actuarial Opinion	2	EO	3/1	Company	
	12	Investment Risk Interrogatories	2	EO	4/1	NAIC	
	13	Management Discussion & Analysis	2	EO	4/1	Company	
	14	Schedule SIS	2	N/A	3/1	NAIC	
	15	Supplemental Compensation Exhibit	N/A	N/A	3/1	NAIC	
	16	Supplemental Schedule of Business Written By Agency	2	N/A	4/1	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS					
	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	Supplemental Electronic Filing	xxx	EO	4/1	NAIC	
	64	Supplemental .PDF Filing	xxx	EO	4/1	NAIC	
	65	Quarterly Statement Electronic Filing	xxx	EO	5/15, 8/15, 11/15	NAIC	
	66	Quarterly .PDF Filing	xxx	EO	5/15, 8/15, 11/15	NAIC	
	67	June .PDF Filing	xxx	EO	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS					
	81	Accountants Letter of Qualifications	2	EO	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 V
	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.	Company	NOTE T

Foreign Insurers do not need to file these items with Hawaii.

Please do not file, unless requested.

Skip to Section V For State Filings.

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

**TITLE COMPANIES
(LICENSED IN
HAWAII)**

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 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	State			
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS (Continued)			Foreign Insurers do not need to file these items with Hawaii, unless requested			
	86	Management's Report of Internal Control Over Financial Reporting	2	N/A	Please do not file. Skip to Section V For State Filings.	8/1	Company	
	87	Notification of Adverse Financial Condition	1	N/A		When applicable	Company	
	88	Request for Exemption to File	1	N/A		3/1	Company	If applicable, NOTE J
	89	Relief from the five-year rotation requirement for lead audit partner	1	EO		3/1	Company	
	90	Relief from the one-year cooling off period for independent CPA	1	EO		3/1	Company	
	91	Relief from the Requirements for Audit Committees	1	EO		3/1	Company	
		V. STATE REQUIRED FILINGS***						
	101	Corporate Governance Annual Disclosure***	N/A	N/A	N/A	N/A	Company	
	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	State Filing Fees	XXX	0	XXX	XXX	State	NOTE C
	107	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
	108	2018 Annual Premium Tax Statement (and payment if applicable) – Form 314	1	0	1	3/1	State	NOTES A, H & S
	109	Compliance Resolution Fund Assessment – Assessment Notice will be sent to insurers	1	0	1	Due 60 days after demand	State	NOTE A FOR CONTACT PERSON & PHONE NUMBER
	110	Hawaii Investments (Form 322) <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>	1	0	1	3/1	State	NOTE A FOR CONTACT PERSON & PHONE NUMBER, NOTE H & NOTE S

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

**TITLE COMPANIES
(LICENSED IN
HAWAII)**

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

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

(1) Check-list	(2) Line #	(3) REQUIRED FILING 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	State			
		V. STATE REQUIRED FILINGS (Continued)						
	111	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
	112	Certificate of Authority Extension Fee (NOTE: Due 8/16---RECEIVED date, not postmark date)	1	0	1	8/16 (Received Date)	State	NOTE A FOR CONTACT PERSON AND NOTE E AND P
	113	Officers & Directors: Biographical Affidavits and Notification of Change (Only if Required)	1	0	See Note U	When Applicable	NAIC	NOTE A FOR CONTACT PERSON & PHONE NUMBER AND NOTE U

*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.

****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.

*****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.

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

	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[TITLE COMPANIES]
A	<p>Required Filings Contact Person:</p> <p>Phone inquiries should be directed to the proper contact person.</p>	<p><u>LINE #</u> <u>CONTACT PERSON/BRANCH</u></p> <p>#108 & #111 Annual and Monthly Premium Tax Statements Gale Miyazaki: (808) 587-6741 E-Mail: gmiyazak@dcca.hawaii.gov</p> <p>#109 Compliance Resolution Fund Assessment Jerry Bump: (808) 587-7581 E-Mail: jbump@dcca.hawaii.gov</p> <p>#110 Hawaii Investments – Form 322 Glenn Yamashita: (808) 586-3874 E-Mail: gyamashi@dcca.hawaii.gov</p> <p>#112 Certificate of Authority Extension Fee Certification & Agency Exam Unit: (808) 586-3870 E-Mail: flo@dcca.hawaii.gov</p> <p>#113 Officers & Directors: Biographical Affidavits and Notification of Change</p> <p><u>Domestic Insurers</u> Accreditation Unit: (808) 586-7379 E-Mail: jpang@dcca.hawaii.gov</p> <p><u>Foreign/Alien Insurers</u> Certification & Agency Exam Unit: (808) 586-3870 E-Mail: sbautista@dcca.hawaii.gov</p> <p><u>ANNUAL STATEMENT AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE</u></p> <p>Frances Lo: (808) 586-3870 Fax: (808) 586-3873 E-Mail: flo@dcca.hawaii.gov</p>
B	Mailing Address:	<p>NOTE: FOREIGN/ALIEN INSURERS DO NOT NEED TO FILE ITEMS #1 - #91 WITH HAWAII. PLEASE DO NOT FILE, UNLESS REQUESTED.</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;">OR</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:	<p>No filing fees of any kind are required to be paid at this time.</p> <p>(See Note P)</p>

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[TITLE COMPANIES]
D	Mailing Address for Premium Tax Payments:	Electronic Payment Requirements. See Note S.
E	Delivery Instructions:	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. [EXCEPTION: Certificate of Authority Extension Fee (Line #112) must be <u>received</u> by our office by 8/16 or the next business day if 8/16 falls on a holiday or weekend.]
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:	<u>Domestic Insurers:</u> 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. <u>Foreign/Alien Insurers:</u> 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 #108), Monthly-Form 323 (Line #111) 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:	<u>Domestic Insurers</u> – See Note G for Jurat Page requirements. <u>Foreign/Alien Insurers</u> – The signed Jurat Page is NOT required.
M	NONE Filings:	See NAIC <i>Annual Statement Instructions</i> .

	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[TITLE COMPANIES]
N	Filings new, discontinued or modified materially since last year:	<p><u>Domestic Insurers:</u> <u>Discontinued Filings:</u> Certificate of Compliance Certificate of Deposit</p> <p><u>Foreign/Alien Insurers:</u> <u>Discontinued Filings:</u> Certificate of Compliance Certificate of Deposit</p>
O	Electronic Filing:	<p><u>Domestic Insurers:</u> 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>.</p> <p><u>Foreign/Alien and Domestic Insurers:</u> N/A for electronic filing with Hawaii.</p>
P	Certificate of Authority Extension Fee:	<p>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 # 112).</p> <p>Detailed Extension Information can be located on Web: http://cca.hawaii.gov/ins/insurers/insurance_company_license/</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 http://cca.hawaii.gov/ins for additional information and updates.</p> <p>QUESTIONS – CONTACT THE CERTIFICATION & AGENCY EXAM UNIT AT (808) 586-3870.</p> <p>E-Mail: flo@dcca.hawaii.gov</p>
Q	Certificate of Compliance Certificate of Deposit	Discontinued and not required.
R	Checks/payments:	<p><u>When payments need to be made manually, 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. Please provide a self-addressed, stamped envelope for receipt.</p>

	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[TITLE COMPANIES]
S	<p>Premium Tax Statements:</p> <p><u>Requirements for electronic filing and payment of premium taxes.</u></p>	<p><u>ALL authorized insurers must file MONTHLY Premium Tax Statements for gross premiums reported [positive OR negative] during the month</u> (Hawaii Revised Statutes §§ 431:7-201 & 202). No monthly filing is required if there are no premiums to report. Do not file a none statement. The <u>monthly</u> 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 here.</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 optinsmktg@naic.org or by phone at (816) 783-8787.</p>
T	<p>Independent CPA:</p>	<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>

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[TITLE COMPANIES]
U	Officers & Directors: Biographical Affidavits and Notification of Change (Only if Required)	<p><u>DOMESTIC INSURERS:</u> Biographical Affidavits and Notifications are required for changes in officers and directors (Line #113).</p> <p>QUESTIONS – CONTACT THE ACCREDITATION UNIT AT (808) 586-7379. E-Mail: jpang@dcca.hawaii.gov</p> <p>*****</p> <p><u>FOREIGN/ALIEN INSURERS:</u> Biographical Affidavits for officers and directors are required to be filed ONLY in the following situations:</p> <ol style="list-style-type: none"> Initial application for a Hawaii Certificate of Authority – See UCAA Expansion procedures. 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. Redomestication to Hawaii – See UCAA Primary procedure. Upon request. <p>QUESTIONS – CONTACT THE CERTIFICATION & AGENCY EXAM UNIT AT (808) 586-3870. E-Mail: sbautista@dcca.hawaii.gov</p>
V	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.
W	Website:	Please visit the following website for additional information: http://cca.hawaii.gov/ins/

STATE OF HAWAII
Title Companies - 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 the annual statement, detail for investment schedules and all supplements due March 1.

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 supplements due April 1.

The *Quarterly Electronic Filing* includes the 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 inquires should be directed to the proper contact person (SEE NOTE A).