

STATE OF HAWAII
INSURANCE DIVISION

2020 ANNUAL FILING REQUIREMENTS
(Due in 2021)

For All Licensed LIFE, ACCIDENT and HEALTH Insurers in Hawaii`i

	Document Description	Form #	Paper Size	# of Page(s)
1.	Annual Filing Requirements – Life, Accident and Health Insurers	N/A	Letter	16

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 2021

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				State
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 1/2"x14")	EO	EO	3/1	NAIC		
	1.1	Printed Investment Schedule detail (Pages E01-E29)	EO	EO	3/1	NAIC		
	2	Quarterly Financial Statement (8 1/2" x 14)	EO	EO	5/15, 8/15, 11/15	NAIC		
	3	Separate Accounts Annual Statement (8 1/2"x14")	EO	EO	3/1	NAIC	If applicable	
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit	EO	EO	4/1	NAIC		
	12	Credit Insurance Experience Exhibit	EO	EO	4/1	NAIC		
	13	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	EO	EO	4/1	NAIC		
	14	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	EO	EO	4/1	NAIC		
	15	Long-Term Care Experience Reporting Forms	EO	EO	4/1	NAIC		
	16	Management Discussion & Analysis	EO	EO	4/1	Company		
	17	Medicare Supplement Insurance Experience Exhibit	EO	EO	3/1	NAIC		
	18	Medicare Part D Coverage Supplement	EO	EO	3/1, 5/15, 8/15, 11/15	NAIC		
	19	Risk-Based Capital Report	EO	EO	3/1	NAIC		
	20	Schedule SIS	EO	N/A	3/1	NAIC		
	21	Supplemental Compensation Exhibit	N/A	N/A	3/1	NAIC		
	22	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	EO	EO	4/1	NAIC		
	23	Supplement Health Care Exhibit's Allocation Report	EO	EO	4/1	NAIC		
	24	Supplemental Investment Risk Interrogatories	EO	EO	4/1	NAIC		
	25	Supplemental Schedule O	EO	EO	3/1	NAIC		
	26	Supplemental Term and Universal Life Insurance Reinsurance Exhibit	EO	EO	4/1	NAIC		
	27	Trusted Surplus Statement	EO	EO	3/1, 5/15, 8/15, 11/15	NAIC		
	28	Variable Annuities Supplement	EO	EO	4/1	NAIC		
	29	VM 20 Reserves Supplement	EO	EO	3/1	NAIC		
	30	Workers' Compensation Carve-Out Supplement	EO	EO	3/1	NAIC		
		Actuarial Related Items						
	31	Actuarial Certification regarding use 2001 Preferred Class Table	EO	EO	3/1	Company		
	32	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	EO	EO	3/1	Company		

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.

**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 2021

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				
		II. NAIC SUPPLEMENTS (Continued)						
		Actuarial Related Items						
	33	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	EO	N/A	4/30	Company	NOTE Z	
	34	Actuarial Opinion	EO	EO	3/1	Company		
	35	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	EO	EO	3/1	Company		
	36	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	EO	EO	3/1	Company		
	37	Actuarial Opinion on X-Factors	EO	EO	3/1	Company		
	38	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	EO	EO	3/1	Company		
	39	Request for Life PBR Exemption (formerly Companywide Exemption)	EO	EO	Commissioner 7/1 NAIC 8/15	Company		
	40	Executive Summary of the PBR Actuarial Report	EO	N/A	4/1	Company	NOTE N	
	41	Life Summary of the PBR Actuarial Report	EO	N/A	4/1	Company	NOTE N	
	42	Variable Annuities Summary of the PBR Actuarial Report	EO	N/A	4/1	Company	NOTE N	
	43	PBR Actuarial Report (provide upon request)	EO	N/A		Company	NOTE N	
	44	RAAIS required by <i>Valuation Manual</i>	EO	N/A	3/15	Company	NOTE Y	
	45	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	EO	EO	3/1, 5/15, 8/15, 11/15	Company		
	46	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	EO	EO	3/1, 5/15, 8/15, 11/15	Company		
	47	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	EO	EO	3/1, 5/15, 8/15, 11/15	Company		
	48	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	EO	EO	3/1, 5/15, 8/15, 11/15	Company		
	49	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	EO	EO	3/1, 5/15, 8/15, 11/15	Company		
	50	RBC Certification required under C-3 Phase I	EO	EO	3/1	Company		
	51	RBC Certification required under C-3 Phase II	EO	EO	3/1	Company		
	52	Statement on non-guaranteed elements - Exhibit 5 Int. #3	EO	EO	3/1	Company		
	53	Statement on par/non-par policies – Exhibit 5 Int. 1 & 2	EO	EO	3/1	Company		

**Foreign Insurers do not need to file these items with Hawaii.
Please do not file, unless requested.
Skip to Section V For State Filings.**

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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 2021

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	State			
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	Foreign Insurers do not need to file these items with Hawai'i. Please do not file, unless requested. Skip to Section V For State Filings.	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	xxx	EO		3/1	NAIC	
	66	Separate Accounts .PDF Filing	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		
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	EO	EO		6/1	Company	
	82	Audited Financial Reports	EO	EO		6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	EO	N/A			Company	If applicable, NOTE J
	84	Communication of Internal Control Related Matters Noted in Audit	EO	EO		8/1	Company	NOTE X
	85	Independent CPA – (change)	EO	N/A			Company	NOTE U
	86	Management's Report of Internal Control Over Financial Reporting	EO	N/A		8/1	Company	
	87	Notification of Adverse Financial Condition	EO	N/A			Company	
	88	Relief from the five-year rotation requirement for lead audit partner	EO	EO		3/1	Company	
	89	Relief from the one-year cooling off period for independent CPA	EO	EO		3/1	Company	
	90	Relief from the Requirements for Audit Committees	EO	EO		3/1	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	EO	N/A			Company	If applicable, NOTE J
		V. STATE REQUIRED FILINGS						
	101	Corporate Governance Annual Disclosure***	EO	N/A	N/A	6/1	Company	
	102	Filings Checklist (with Column 1 completed)	EO	0	N/A for Foreign Insurers	3/1	State	
	103	Form B-Holding Company Registration Statement	EO	0	0	3/15	Company	
	104	Form F-Enterprise Risk Report****	EO	0	0	3/15	Company	
	105	ORSA*****	EO	0	0	10/15	Company	
	106	2020 Annual Premium Tax Statement (and payment, if applicable) – Form 314	EO	0	1	3/1	State	NOTES A, B, E, H, P, R & S
	107	State Filing Fees	xxx	0	xxx	xxx	State	NOTE C

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LIFE, ACCIDENT AND HEALTH/FRATERNAL INSURERS
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			Domestic		Foreign			
			State	NAIC	State			
V. STATE REQUIRED FILINGS (Continued)								
	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	EO	0	0	N/A	NAIC	NOTES G and L
	109	Compliance Resolution Fund Assessment - Assessment Notice will be sent to insurers NOTE: Payment Must Be Submitted on OPTins	1	0	1	Due 60 days after demand	State	<u>NOTE A for Contact Person and Phone Number</u>
	110	Hawai'i Investments – Form 322 NOTE: This is a REQUIRED FILING FOR ALL LICENSED INSURERS. If the Company does not have any investments in Hawai'i, file the form as NONE.	1	0	1	3/1	State	<u>NOTE A for Contact Person and Phone Number</u> <u>NOTE H & S</u>
	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 Hawai'i, as applicable.]	1	0	1	Company Determination	Company	<u>NOTE A for Contact Person/Phone Number and NOTE T</u>
	112	2021 Monthly Premium Tax Statements (and any applicable payment) – Form 323	1	0	1	2/21, 3/21, 4/21, 5/21, 6/21, 7/21, 8/21, 9/21, 10/21, 1/21, 12/21, and 1/2022	State	<u>NOTES A, B, E, H, P, R & S</u>
	113	Certificate of Authority Extension Fee (NOTE: Due 11/15 RECEIVED date, not postmark date.)	1	0	1	11/15 (Received Date/System Submission Date)	State	<u>NOTE A for Contact Person/Phone Number and NOTE B, E, P and R</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>

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

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			Domestic		Foreign			
			State	NAIC	State			
		V. STATE REQUIRED FILINGS (Continued)						
	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>
	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.

****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.

HAWAII STATE INSURANCE DIVISION'S ELECTRONIC FILING INSTRUCTIONS

All Hawai'i domestic insurance companies shall submit filings in electronic format, unless otherwise noted in the instructions. Please follow the following specifications to submit electronic filings to Hawai'i:

1. Electronic filings shall be e-mailed to: insexam@dcca.hawaii.gov
2. E-mail subject line shall include the filing year, insurance company name (abbreviated name acceptable), and followed by the words "Annual Filings." For example, "**2020 ABC Ins Co Annual Filings**";
3. Filename of each attachment shall include the filing year, insurance company name, and file description. For example, "**2020 ABC Ins Co Annual Statement**";
5. All file attachments shall be in PDF file format unless otherwise specified in the notes for that item only;
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 insurance company;
8. Supporting schedules may be attached to a related filing provided the filename is clearly defined. Include the filing year, insurance company name, related filing description, and supporting file description in the filename. For example, "**2020 ABC Ins Co Prem Written Schedule**" and "**2020 ABC Ins Co Actual Opinion**";
9. Contact information of the sender or person responsible for the submission shall be included in the email;
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 an Insurance Division our Contact person;
12. Signature requirements on all State of Hawai'i Insurance Division forms shall be replaced by typed Name and Title of duly authorized representatives attesting to the accuracy and completeness of the information filed. The form must be dated;
13. For amended filings, the filename shall include Amendment No. For example, "**2020 ABC Ins Co Annual Statement Amend 1**"; and
14. Questions shall be directed to the Insurance Division's Contact person, as noted in Note A, and not e-mailed to the above email address.

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

A

Required Filings Contact Person:

Inquiries should be directed to the proper contact person.

LINE # CONTACT PERSON/BRANCH

- #106 & #112 Annual and Monthly Premium Tax Statements
Jenny Fujiwara: (808) 586-7380
E-Mail: inexamptax@dcca.hawaii.gov

- #109 Compliance Resolution Fund Assessment Jerry Bump: (808) 586-3872
E-Mail: jbump@dcca.hawaii.gov

- #110 Hawai'i Investments – Form 322
Andy Chow: (808) 586-3874
E-Mail: achow@dcca.hawaii.gov

- #111 Life Insurance Policy Illustrations – Annual Certifications
Rate & Policy Analysis Branch: (808) 586-2809
E-Mail: InsRpaLAH@dcca.hawaii.gov

- #113 Certificate of Authority Extension Fee Certification & Agency Exam Unit: (808) 586-3870
E-Mail: inscert@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

Foreign/Alien Insurers
Certification & Agency Exam Unit: (808) 586-3870
E-Mail: achow@dcca.hawaii.gov

- #115, #116, #117 & #118 Long-Term Care Reporting Forms
Market Conduct: (808) 586-2790
E-Mail: insurance@dcca.hawaii.gov

- #119 Medicare Supplement Insurance – Multiple Policies Report
Market Conduct: (808) 586-2790
E-Mail: 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
(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>Inquiries should be directed to the proper contact person.</i></p>	<p><u>ANNUAL STATEMENT AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE FOR DOMESTIC INSURERS</u> John Pang: (808) 586-7379 E-Mail: jpang@dcca.hawaii.gov</p> <p><u>ANNUAL STATEMENT AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE FOR FOREIGN/ALIEN INSURERS</u> Frances Lo: (808) 586-3870 E-Mail: flo@dcca.hawaii.gov</p>
B	Mailing Address:	<p><u>NOTE: FOREIGN/ALIEN INSURERS DO NOT NEED TO FILE ITEMS #1 - #91 WITH HAWAII. PLEASE DO NOT FILE, UNLESS REQUESTED.</u></p> <p>Hawai'i Insurance Division Certification & Agency Exam Section P. O. Box 3614 Honolulu, HI 96811-3614 inscert@dcca.hawaii.gov</p> <p style="text-align: center;"><u>OR</u></p> <p>Hawai'i Insurance Division Certification & Agency Exam Section 335 Merchant Street, Room 213 Honolulu, HI 96813 inscert@dcca.hawaii.gov</p>
C	Mailing Address for Filing Fees:	No filing fees 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:	All filings must be ELECTRONICALLY SUBMITTED (System Submission Date) 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:	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)	<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.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
G	Original Signatures: (continued from prior page)	Foreign/Alien Insurers: The Annual Statement is no longer required if the statement is filed with the NAIC – see Hawai'i Revised Statutes §§ 431:3-301 and 431:3-302.
H	Signature/Notarization/Certification:	Annual-Form 314 (Line #106), Monthly-Form 323 (Line #112) and Hawai'i 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 and associated supporting documentation as necessary to a filing in Section IV in accordance with the requirements pursuant to Hawai'i Administrative Rules §16-185-116.
K	Bar Codes (State or NAIC):	N/A for all Hawai'i filings.
L	Signed Jurat:	See Note G for Jurat Page requirements.
M	NONE Filings:	See NAIC <i>Annual Statement Instructions</i> .
N	Filings new, discontinued or modified materially since last year:	<p><u>DOMESTIC INSURERS:</u></p> <p><u>New Filings:</u></p> <ul style="list-style-type: none"> - #40 Executive Summary of the PBR Actuarial Report - #41 Life Summary of the PBR Actuarial Report - #42 Variable Annuities Summary of the PBR Actuarial Report - #43 PBR Actuarial Report (provide upon request) <p><u>Discontinued Filings:</u></p> <ul style="list-style-type: none"> - Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII - Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII - Executive Summary of the PBR Actuarial Report (if VM early adopted) - Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII - Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII <p><u>FOREIGN/ALIEN INSURERS:</u></p> <p><u>Discontinued Filings:</u></p> <ul style="list-style-type: none"> - Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII - Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII - Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII - Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
O	Electronic Filing:	<p><u>Domestic Insurers:</u> Column (4) STATE Electronic filing shall be e-mailed to insexam@dcca.hawaii.gov.</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 Checklist</i>.</p> <p><u>Foreign/Alien Insurers:</u> N/A</p>
P	Certificate of Authority Extension Fee:	<p>Certificate of Authority Extension Fee is due November 15. An email notice will be sent no less than 60 days to the extension date. Information will also be available online (Line #113).</p> <p>Detailed extension Information can be located on Web: http://cca.hawaii.gov/ins/insurers/insurance_company_license/</p> <p>The Hawai'i Insurance Division has contracted with Optins for electronic Annual Service/License extension payments. Please check our website at http://cca.hawaii.gov/ins for additional information and updates.</p> <p>Questions – Contact the Certification & Agency Exam section at (808) 586-3870.</p> <p>E-Mail: inscert@dcca.hawaii.gov</p>
Q	Certificate of Compliance Certificate of Deposit Certificate of Valuation	Upon request.
R	Checks/payments:	N/A. Electronic Payment Required.
S	Premium Tax Statements:	<p><u>ALL authorized insurers must file MONTHLY Premium Tax Statements for gross premiums reported /positive OR negative/ during the month</u> (Hawai'i Revised Statutes §§ 431:7- 201 & 202). No 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>Hawai'i Insurance Division accepts 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>

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: Contact the Rate & Policy Analysis Branch at (808) 586-2809 or via E-Mail at InsRpaLAH@dcca.hawaii.gov</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><u>DOMESTIC INSURERS:</u></p> <p>Biographical Affidavits and Notifications are required for changes in officers and directors. (See Line 114)</p> <p>Form may be obtained from the NAIC website (form #11):</p> <p>http://www.naic.org/industry_ucaa.htm</p> <p>Questions - E-Mail: jpang@dcca.hawaii.gov</p> <p><u>FOREIGN/ALIEN INSURERS:</u></p> <p>Biographical Affidavits for officers and directors are required to be filed <u>ONLY</u> in the following situations: (See Line 114)</p> <ol style="list-style-type: none"> a. <u>Initial application</u> for a Hawai`i Certificate of Authority – See UCAA Expansion procedures. b. When there is a change in officers and directors involving an acquisition or merger of an insurer possessing a Hawai`i Certificate of Authority – Follow the UCAA Corporate Amendment procedures. c. Redomestications to Hawai`i - See UCAA Primary procedures. d. Upon request. <p>Questions – Contact the Certificate & Agency Exam section at (808) 586-3870.</p> <p>E-Mail: achow@dcca.hawaii.gov</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: http://cca.hawaii.gov/ins/insurers/. Send reports to the email below. Indicate in the subject line: LTC Report.</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 insurance@dcca.hawaii.gov</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 Hawai'i 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 #44) until such time the Hawai'i 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 Hawai'i Insurance Division by April 30 (Line #33).
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 Hawai'i 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: http://cca.hawaii.gov/ins/har/. Only Refund Calculation Report are accepted through SERFF. Send all other reports to the Market Contact email below. Indicate in the subject line: Medicare Supplement Report.</p> <p>Both forms are required from all insurers that write or have inforce medicare supplement policies.</p> <p>QUESTIONS: (Line #119) Contact Market Conduct at (808) 586-2790 or via E-Mail at insurance@dcca.hawaii.gov</p> <p>(Line #120) Contact the Rate & Policy Branch at (808) 586-2790 or via E-Mail at InsRpaLAH@dcca.hawaii.gov</p>

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[LIFE AND A & H INSURERS]
	AC	Website:	Please visit the following website for additional information: http://cca.hawaii.gov/ins/

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. **Hawai'i 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.

Inquiries should be directed to the proper contact person (SEE NOTE A).