

STATE OF HAWAI`I
INSURANCE DIVISION

2022 ANNUAL FILING REQUIREMENTS
(Due in 2023)

For All Licensed TITLE Companies in Hawai`i

	Document Description	Form #	Paper Size	# of Page(s)
1.	Annual Filing Requirements - Title Companies	N/A	Letter	12

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

<https://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 2023

(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				
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 ½" x 14")	EO	EO	3/1	NAIC		
	1.1	Printed Investment Schedule detail (Pages E01-E29)	EO	EO	3/1	NAIC		
	2	Quarterly Financial Statement (8 ½" x 14")	EO	EO	5/15, 8/15, 11/15	NAIC		
		II. NAIC SUPPLEMENTS						
	11	Actuarial Opinion	EO	EO	3/1	Company		
	12	Investment Risk Interrogatories	EO	EO	4/1	NAIC		
	13	Management Discussion & Analysis	EO	EO	4/1	Company		
	14	Schedule SIS	EO	N/A	3/1	NAIC		
	15	Supplemental Compensation Exhibit	N/A	N/A	3/1	NAIC		
	16	Supplemental Schedule of Business Written By Agency	EO	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	EO	EO	6/1	Company		
	82	Audited Financial Reports	EO	EO	6/1	Company		
	83	Audited Financial Reports Exemption Affidavit	EO	N/A	3/1	Company	If applicable, NOTE J	
	84	Communication of Internal Control Related Matters Noted in Audit	EO	EO	8/1	Company	NOTE V	
	85	Independent CPA (change)	EO	N/A		Company	NOTE T	

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.

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 2023

(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)						
	86	Management's Report of Internal Control Over Financial Reporting	EO	N/A	Foreign Insurers do not need to file these items with Hawai'i, unless requested Please do not file. Skip to Section V For State Filings.	8/1	Company	
	87	Notification of Adverse Financial Condition	EO	N/A		Company		
	88	Request for Exemption to File	EO	N/A		Company	If applicable, NOTE J	
	89	Relief from the five-year rotation requirement for lead audit partner	EO	EO		3/1	Company	
	90	Relief from the one-year cooling off period for independent CPA	EO	EO		3/1	Company	
	91	Relief from the Requirements for Audit Committees	EO	EO		3/1	Company	
		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	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> – See Note L	EO	0	0	N/A	NAIC	NOTES G AND L
	108	Group Capital Calculation (File with lead state only)	XXX	0	XXX	XXX		Note N
	109	2020 Annual Premium Tax Statement (and payment if applicable) – Form 314	1	0	1	3/1	State	NOTES A, H & S
	110	Compliance Resolution Fund Assessment – Assessment Notice will be emailed to insurers if an assessment is needed during the year. NOTE: Payment Must Be Submitted on OPTins	1	0	1	Due 60 days after demand	State	NOTE A FOR CONTACT PERSON & PHONE NUMBER
	111	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	NOTE A FOR CONTACT PERSON & PHONE NUMBER, NOTE H & NOTE S

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**TITLE COMPANIES
(LICENSED IN
HAWAII)**

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 2023

(1) Check-list	(2) Line #	(3) REQUIRED FILING FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE(S)	(6)) FORM	(7) APPLICABLE NOTES (A-K apply to all filings)
			Domestic		Foreign			
			State	NAIC	State			
		V. STATE REQUIRED FILINGS (Continued)						
	112	2022 Monthly Premium Tax Statements and applicable payment – Form 323	1	0	1	2/23, 3/23, 4/23, 5/23, 6/23, 7/23, 8/23, 9/23, 10/23, 11/23, 12/23 and 1/2024	State	NOTES A, B, E, H, P, R & S
	113	Certificate of Authority Extension Fee (NOTE: Due 11/15 <u>received</u> /OPTins submission date)	1	0	1	11/15 (Received Date/System Submission Date)	State	NOTE A FOR CONTACT PERSON AND NOTE B, E P & R
	114	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
	115	Data Security Annual Certification Form	EO	0	0	3/31	State	Note N, O

*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, "**2022 ABC Ins Co Annual Filings**";
3. Filename of each attachment shall include the filing year, insurance company name, and file description. For example, "**2022 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, "**2022 ABC Ins Co Prem Written Schedule**" and "**2022 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, "**2022 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.

	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[TITLE COMPANIES]
A	<p>Required Filings Contact Person:</p> <p style="text-align: center;"><i>Inquiries should be directed to the proper contact person.</i></p>	<p><u>LINE #</u> <u>CONTACT PERSON/BRANCH</u></p> <p>#109 & #112 Annual and Monthly Premium Tax Statements Jenny Fujiwara: (808) 586-7380 E-Mail: inexamptax@dcca.hawaii.gov</p> <p>#110 Compliance Resolution Fund Assessment Jerry Bump: (808) 586-0985 E-Mail: jbump@dcca.hawaii.gov</p> <p>#111 Hawai'i Investments – Form 322 Andy Chow: (808) 586-3874 E-Mail: achow@dcca.hawaii.gov</p> <p>#113 Certificate of Authority Extension Fee Certification & Agency Exam Unit: (808) 586-3870 E-Mail: inscert@dcca.hawaii.gov</p> <p>#114 Officers & Directors: Biographical Affidavits and Notification of Change</p> <p style="padding-left: 40px;"><u>Domestic Insurers</u> Accreditation Unit: (808) 586-7379 E-Mail: jpang@dcca.hawaii.gov</p> <p style="padding-left: 40px;"><u>Foreign/Alien Insurers</u> Certification & Agency Exam Unit: (808) 586-3870 E-Mail: achow@dcca.hawaii.gov</p> <p><u>ANNUAL STATEMENT AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE</u></p> <p>Irene Baek: (808) 586-8151 E-Mail: ibaek@dcca.hawaii.gov</p>
B	<p>Mailing Address:</p>	<p>NOTE: FOREIGN/ALIEN INSURERS DO NOT NEED TO FILE ITEMS #1 - #91 WITH HAWAII. PLEASE DO NOT FILE, UNLESS REQUESTED.</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;">OR</p> <p>Hawai'i Insurance Division Certification & Agency Exam Section 335 Merchant Street, Room 213 Honolulu, HI 96813 inscert@dcca.hawaii.gov</p>

	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[TITLE COMPANIES]
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:	Electronic Payment Requirements. 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:	<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 Hawai'i Revised Statutes §§431:3-301 and 431:3-302.
H	Signature/Notarization/Certification:	Annual-Form 314 (Line #109), Monthly-Form 323 (Line #112) and Hawai'i Investments-Form 322 (Line #111) Premium Tax Statements – See Note S for Electronic Filing Requirements.
I	Amended Filings:	Amended items must be accompanied by an explanation and associated supporting documentation as needed 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 Hawai'i Administrative Rules §16-185-116.
K	Bar Codes (State or NAIC):	N/A for all Hawai'i filings.
L	Signed Jurat:	<u>Domestic Insurers</u> – See Note G for Jurat Page requirements. <u>Foreign/Alien Insurers</u> – See Note G.
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> #108 Group Capital Calculation (<u>File with lead state only</u>)</p> <p>#115 Data Security Annual Certification Form https://cca.hawaii.gov/ins/insurance-data-security-law/</p> <p><u>Discontinued Filings:</u> N/A</p> <p><u>Foreign/Alien Insurers:</u> #108 Group Capital Calculation (<u>File with lead state only</u>)</p> <p><u>Discontinued Filings:</u> N/A</p>
O	Electronic Filing:	<p><u>Domestic Insurers:</u> Column (4) STATE Electronic filing shall be e-mailed to inexam@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 General Instructions for Companies to Use Checklist.</p> <p><u>Foreign/Alien Insurers:</u> N/A for electronic filing with Hawai'i</p>
P	Certificate of Authority Extension Fee:	<p>Certificate of Authority Extension Fee is due 11/15. An email notice will be sent not less than 30 days to the extension date. Information will also be available online (Line # 113).</p> <p>Detailed Extension Information can be located on Web: https://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 https://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: inscert@dcca.hawaii.gov</p>
Q	Certificate of Compliance Certificate of Deposit	Upon request.
R	Checks/payments:	<u>Not applicable; electronic payments are required.</u>

	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> (Hawai'i 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 monthly 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. Credit for annual overpayment can ONLY be applied to filing for the month of April and thereafter (April to December) --after the annual statement is filed and reviewed.</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</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 #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>*****</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"> a. <u>Initial application</u> for a Hawai'i Certificate of Authority – See UCAA Expansion procedures. b. <u>When there is a change in officers and directors involving an acquisition or merger of an insurer possessing a Hawai'i Certificate of Authority</u> – Follow the UCAA Corporate Amendment procedures. c. <u>Redomestication to Hawai'i</u> – See UCAA Primary procedure. d. Upon request. <p>Questions – Contact the Certification & Agency Exam unit at (808) 586-3870.</p>
V	Communication of Internal Control Related Matters Noted in Audit:	<p>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.</p>
W	Website:	<p>Please visit the following website for additional information:</p> <p>https://cca.hawaii.gov/ins/</p>

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. 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).