# DOMESTIC PROPERTY & CASUALTY INSURERS
## (LICENSED IN HAWAII)

HAWAII
Memorandum 2003-7E
December 10, 2003

COMPANY NAME:_____ NAIC Company Code: _____
Contact:_____ Telephone: _____
REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 2004

| (1) Check-list | (2) Line # | (3) REQUIRED FILINGS FOR THE ABOVE STATE | (4) NUMBER OF COPIES Domestic State | (4) NUMBER OF COPIES Domestic NAIC | (5) DUE DATE(S) | (6) FORM SOURCE* | (7) APPLICABLE NOTES (A-L apply to all filings) |
|---|---|---|---|---|---|---|---|
| | | I. NAIC FINANCIAL STATEMENTS | | | | | |
| | 1 | Annual Statement (8 ½" x 14") | 2 | 1 | 3/1 | NAIC | |
| | 1.1 | Printed Investment Schedule detail (Pages E01-E26) | 2 | 1 | 3/1 | NAIC | |
| | 2 | Quarterly Financial Statement (8 ½" x 14") | 2 | 1 | 5/15, 8/15, 11/15 | NAIC | |
| | 3 | Protected Cell Annual Statement | 2 | 0 | 3/1 | NAIC | If applicable |
| | 4 | Combined Annual Statement (8 ½" x 14") | 2 | 1 | 5/1 | NAIC | If applicable |
| | | | | | | | |
| | | | | | | | |
| | | II. NAIC SUPPLEMENTS | | | | | |
| | 10 | Accident & Health Policy Experience Exhibit | 2 | 1 | 4/1 | NAIC | |
| | 11 | Combined Insurance Expense Exhibit | 2 | 1 | 5/1 | NAIC | |
| | 12 | Credit Insurance Experience Exhibit | 2 | 1 | 4/1 | NAIC | |
| | 13 | Investment Risk Interrogatories | 2 | 1 | 4/1 | NAIC | |
| | 14 | Financial Guaranty Insurance Exhibit | 2 | 1 | 3/1 | NAIC | |
| | 15 | Insurance Expense Exhibit | 2 | 1 | 4/1 | NAIC | |
| | 16 | Long Term Care Experience Reporting Forms | 2 | 1 | 4/1 | NAIC | |
| | 17 | Management Discussion & Analysis | 2 | 1 | 4/1 | Company | |
| | 18 | Medicare Supplement Insurance Experience Exhibit | 2 | 1 | 3/1 | NAIC | |
| | 19 | Premiums Attributed to Protected Cells Exhibit | 2 | 1 | 3/1 | NAIC | If applicable Note N |
| | 20 | Risk-Based Capital Report | 2 | 1 | 3/1 | NAIC | |
| | 21 | Schedule SIS | 2 | N/A | 3/1 | NAIC | |
| | 22 | Statement of Actuarial Opinion | 2 | 1 | 3/1 | Company | |
| | 23 | Supplement A to Schedule T | 2 | 1 | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | 24 | Supplemental Compensation Exhibit | N/A | N/A | N/A | NAIC | |
| | 25 | SVO Compliance Certification | 2 | 1 | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | 26 | Trusteed Surplus Statement | 2 | 1 | 3/1, 5/15, 8/15, 11/15 | NAIC | |
| | | | | | | | |
| | | III. ELECTRONIC FILING REQUIREMENTS | | | | | |
| | 30 | Annual Statement Electronic Filing | N/A | 1 | 3/1 | NAIC | PLEASE REFER TO NOTE O |
| | 31 | March .PDF Filing | N/A | 1 | 3/1 | NAIC | |
| | 32 | Risk-Based Capital Electronic Filing | N/A | 1 | 3/1 | NAIC | |
| | 33 | Combined Annual Statement Electronic Filing (If applicable) | N/A | 1 | 5/1 | NAIC | |
| | 34 | Combined Annual Statement .PDF Filing (If applicable) | N/A | 1 | 5/1 | NAIC | |
| | 35 | Supplemental Electronic Filing | N/A | 1 | 4/1 | NAIC | |
| | 36 | Supplemental .PDF Filing | N/A | 1 | 4/1 | NAIC | |
| | 37 | Quarterly Electronic Filing | N/A | 1 | 5/15, 8/15, 11/15 | NAIC | |
| | 38 | Quarterly .PDF Filing | N/A | 1 | 5/15, 8/15, 11/15 | NAIC | |
| | 39 | June .PDF Filing | N/A | 1 | 6/1 | NAIC | |

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|---|---|---|---|---|---|---|---|
| | | IV. AUDITED FINANCIAL STATEMENTS | | | | | |
| | 51 | Accountants Letter of Qualifications | 2 | N/A | 6/1 | Company | |
| | 52 | Audited Financial Statements | 2 | 1 | 6/1 | Company | |
| | 54 | 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 commence-ment of the audit. See HRS §431:3-302.5 | Company | |
| | 55 | Notification of Adverse Financial Condition | 1 | N/A | If applicable | Company | |
| | 56 | Report of Significant Deficiencies in Internal Controls | 1 | N/A | If applicable | Company | |
| | 58 | Request to File Consolidated Audited Annual Statements | 1 | N/A | Prior to the commence-ment of the audit | Company | |
| | | | | | | | |
| | | V. STATE REQUIRED FILINGS | | | | | |
| | 103 | Filings Checklist (with Column 1 completed) | 1 | 1 | 3/1 | State | |
| | 104 | Annual Premium Tax Statement (& payment if applicable) – Form 314 | 1 | 0 | 3/1 | State | Note R |
| | 105 | State Filing Fees | XXX | XXX | XXX | State | Note C |
| | 106 | Affidavit of Filing | 0 | 0 | N/A | State | |
| | 107 | Compliance Resolution Fund Assessment (formerly known as Insurance Regulation Fund Assessment) - Assessment Notice will be sent to insurers | 1 | 0 | Due 60 days after demand | State | NOTE A FOR CONTACT PERSON & PHONE NUMBER |
| | 108 | Drivers' Education Fund Underwriters Fee [Refer to Insurance Commissioner's Memorandum 2002-9R available on line at www.hawaii.gov/dcca/ins.] (To be filed by all insurers authorized to write motor vehicle or motorcycle insurance in Hawaii) | 1 | 0 | 2/15 | Company | NOTE A FOR CONTACT PERSON & PHONE NUMBER |
| | 109 | Hawaii Investments (Form 322) | 1 | 0 | 3/1 | State | |
| | 110 | Holding Company Registration Statement (Form B) and Summary of Its Registration Statement (Form C) | 2 | 0 | 3/15 | Company | |
| | 111 | Insurer's Agreement to Participate in Hawaii Joint Underwriting Plan – Membership Fee (with company seal affixed) – (To be filed by all insurers authorized to write motor vehicle insurance in Hawaii) | 1 | 0 | 8/16 | State | NOTE A FOR CONTACT PERSON & PHONE NUMBER |
| | 112 | Motor Vehicle Insurer Reports – Annual Report (To be filed by all insurers authorized to write motor vehicle insurance in Hawaii) | 1 | 0 | 4/1 | Company | NOTE A FOR CONTACT PERSON & PHONE NUMBER |
| | 113 | Motor Vehicle Insurer Reports – Quarterly Reports [Due 45 days following the end of the quarter] - (To be filed by all insurers authorized to write motor vehicle insurance in Hawaii) | 1 | 0 | 2/15, 5/15, 8/15, 11/15 | Company | NOTE A FOR CONTACT PERSON & PHONE NUMBER |

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|---|---|---|---|---|---|---|---|
| | | V. STATE REQUIRED FILINGS (continued) | | | | | |
| | 114 | Quarterly Premium Tax Statement (& payment if applicable) – Form 323 | 1 | 0 | 4/30, 7/31, 10/31, 1/31/2005 | State | Notes R and S |
| | 115 | Renewal of Certificate of Authority (NOTE: This is due 8/16---RECEIVED date, not postmark date) | 1 | 0 | 8/16 | State | Note A for CONTACT PERSON and Note P |
| | 116 | Statement of Premiums Derived from Workers' Compensation Insurance Issued During the Year for Workers' Compensation Special Compensation Fund (To be filed by all insurers authorized to write workers' compensation insurance in Hawaii) [See enclosed Memorandum 2003-8E and Form 315] | 1 | 0 | 3/15 | State | Note R |

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

***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-L APPLY TO ALL FILINGS) | [DOMESTIC P & C INSURERS] |
|---|---|---|---|
| | A | Required Filings Contact Person: | Annual Statement, Premium Tax and all other filings <u>except</u> those listed below:<br>Susan Hansen: (808) 586-7381<br>Fax: (808) 586-3873<br>E-mail: shansen@dcca.hawaii.gov<br><br>Compliance Resolution Fund Assessment (Line #107)<br>Gordon Nishiki: (808) 586-0985<br>E-mail: gnishiki@dcca.hawaii.gov<br><br>Drivers' Education Fund Underwriters Fee (Line #108)<br>Motor Vehicle Insurer Reports – Annual and Quarterly (Lines #112 and #113)<br>Rate & Policy Branch: (808) 586-2809<br>E-mail: insrpa@dcca.hawaii.gov<br><br>Insurer's Agreement to Participate in Hawaii Joint Underwriting Plan (Line #111)<br>Renewal of Certificate of Authority (Line #115)<br>Licensing Branch: (808) 586-2788<br>E-mail: inslic@dcca.hawaii.gov |

| | | NOTES AND INSTRUCTIONS (A-L APPLY TO ALL FILINGS) | [DOMESTIC P & C INSURERS] |
|---|---|---|---|
| | B | Mailing Address:<br><br>**NEW STREET ADDRESS →**<br>(Effective November 13, 2003) | P. O. Box 3614<br>Honolulu, HI 96811-3614<br>ATTN: SUSAN HANSEN<br><br>OR<br><br>335 Merchant Street, 2nd Floor<br>Honolulu, HI 96813<br>ATTN: SUSAN HANSEN<br><br>Note: The Annual Statement may be mailed with the Annual Tax Return or separately. |
| | C | Mailing Address for Filing Fees: | No filing fees or license fees of any kind are required to be paid at this time.<br>(See Note P). |
| | D | Mailing Address for Premium Tax Payments: | Same as Note B – The Tax Return may be mailed with the Annual Statement or separately.<br>Contact Person: Susan Hansen (808) 586-7381<br>E-mail: shansen@dcca.hawaii.gov |
| | 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. (The exception is the Certificate of Authority Renewal – Line #115. This document is physically due in our office by 8/16.) |
| | 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: | The Annual and Quarterly Statement Jurat pages shall include signatures of at least two of the insurer's principal officers. Original signatures must be manually signed by the appropriate corporate officers and be properly notarized. |
| | H | Signature/Notarization/Certification: | Annual Premium Tax Statement (#104) and Workers' Compensation Special Compensation Fund (#116) require at least one original signature by an officer, director, or other authorized person and must be properly notarized (including notary seal). |
| | 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: | |
| | K | Bar Codes (State or NAIC): | N/A for all Hawaii filings. |
| | L | Affidavit of Filing and Financial Statement Attestation: | N/A for Hawaii Domestic Insurers. |

| | | NOTES AND INSTRUCTIONS (A-L APPLY TO ALL FILINGS) [DOMESTIC P & C INSURERS] | |
|---|---|---|---|
| | M | NONE Filings: | See NAIC *Annual Statement Instructions.* |
| | N | Filings new, discontinued or modified materially since last year: | None of the filings have been discontinued since last year.<br><br>Modified Filings:<br>Premiums Attributed to Protected Cells Exhibit – If applicable (Line #19) --- Due date changed to March 1. |
| | O | Electronic Filing: | Electronic filing with the NAIC includes filing via the Internet or filing via diskette. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC. Please review *General Instructions for Companies to Use Checklist.* |
| | P | Certificate of Authority: | No action is required at this time to extend your Certificate of Authority. The necessary forms and instructions will be forwarded to you well in advance of the August 16 extension date.<br>QUESTIONS – CONTACT THE LICENSING BRANCH @ (808) 586-2788. E-mail: inslic@dcca.hawaii.gov |
| | Q | Certificate of Compliance<br>Certificate of Deposit | N/A for Hawaii Domestic Insurers. |
| | R | Checks/payments: | Checks should be made payable to "DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS, STATE OF HAWAII" unless otherwise noted on the form. A service charge of $15 will be assessed for each dishonored check. Your cancelled check is your receipt; an official receipt will be issued only upon written request. |
| | S | Quarterly Premium Tax Statements: | Please refer to the enclosed Memorandum regarding Premium Tax Information. ALL authorized insurers are required to file four Quarterly Premium Tax Statements (and payments, if applicable) regardless of tax liability. The filing deadlines for the 4 quarterly statements and tax payments are on or before the last day of the calendar month following the quarter. |
| | T | Websites: | Please visit the following websites for additional information:<br><br>www.naic.org/financial_statement_filing/state_instructions.htm<br>www.hawaii.gov/dcca/ins |

**STATE OF HAWAII**
**Domestic Property & Casualty 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 send mailing labels and other information to all companies but will not be sending their own checklist this year.**

**Electronic filing with the NAIC is intended to include filing via the Internet or filing via diskette. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC.**

**Column (1) (Checklist)**

Companies should copy the checklist and place an "x" in this column when mailing information to the state.

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

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

The ***Combined Annual Statement Electronic Filing*** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The ***Combined Annual Statement .PDF Filing*** is the .pdf file for the combined annual statement data and the combined Insurance Expense Exhibit.

The ***June .PDF Filing*** is the .pdf file for the Audited Financial Statements.

**Column (4) (Number of Copies)**

Indicates the number of copies that each domestic company is required to file for each type of form.

**Column (5) (Due Date)**

Indicates the date on which the company must file the form.

**Column (6) (Form Source)**

This column contains one of three words: "NAIC," "State," or "Company." If this column contains "NAIC," the company must obtain the forms from the appropriate vendor. If this column contains "State," the state will provide the forms either with the filing instructions OR will be mailed to the insurer at a later date. If this column contains "Company," the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions.*

**Column (7) (Applicable Notes)**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing. Also, phone inquiries should be directed to the proper contact person (See NOTE A).