

**STATE OF HAWAII
INSURANCE DIVISION**

2012 ANNUAL FILING REQUIREMENTS

(Due in 2013)

For ALL LICENSED Title Companies in Hawaii

The following forms must be downloaded --- hard copies are not mailed.

	Document Description	Form #	Paper Size	# of Page(s)
1.	Annual Filing Requirements - Title Companies	N/A	Letter	10
2.	2012 Annual Premium Tax Statement	314	Legal	6
3.	2013 Monthly Premium Tax Statements	323	Letter	14
4.	Hawaii Investments	322	Legal	2

The forms are available on the same website as the Annual Filing Requirements:

<http://hawaii.gov/dcca/ins/insurers>

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 2013

(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 ½" x 14")	2	EO	Foreign Insurers do not need to file these items with Hawaii. Please do not file. Skip to Section V For State Filings.	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	2	EO		3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14") Include the Printed Investment Schedule detail (Pages QE01-QE12)	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		N/A	NAIC	
	16	Supplemental Schedule of Business Written By Agency	2	EO		4/1	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS						
	50	Annual Statement Electronic Filing	xxx	EO		3/1	NAIC	PLEASE REFER TO NOTE O
	51	March .PDF Filing	xxx	EO		3/1	NAIC	
	52	Supplemental Electronic Filing	xxx	EO		4/1	NAIC	
	53	Supplemental .PDF Filing	xxx	EO		4/1	NAIC	
	54	Quarterly Statement Electronic Filing	xxx	EO		5/15, 8/15, 11/15	NAIC	
	55	Quarterly .PDF Filing	xxx	EO		5/15, 8/15, 11/15	NAIC	
	56	June .PDF Filing	xxx	EO		6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	71	Accountants Letter of Qualifications	2	EO		6/1	Company	
	72	Audited Financial Reports	2	EO		6/1	Company	
	73	Audited Financial Reports Exemption Affidavit	1	N/A		3/1	Company	If applicable, NOTE J
	74	Communication of Internal Control Related Matters Noted in Audit	2	N/A		8/1	Company	NOTE V
	75	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

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 2013

(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.			
	76	Management's Report of Internal Control Over Financial Reporting	2	N/A		8/1	Company	
	77	Notification of Adverse Financial Condition	1	N/A		When applicable	Company	
	78	Request for Exemption to File	1	N/A		3/1	Company	If applicable, NOTE J
	79	Relief from the five-year rotation requirement for lead audit partner	1	EO	Please do not file. Skip to Section V For State Filings.	3/1	Company	
	80	Relief from the one-year cooling off period for independent CPA	1	EO		3/1	Company	
	81	Relief from the Requirements for Audit Committees	1	EO		3/1	Company	
		V. STATE REQUIRED FILINGS						
	101	Filings Checklist (with Column 1 completed)	1	0	N/A for Foreign Insurers	3/1	State	
	102	State Filing Fees	XXX	0	XXX	XXX	State	NOTE C
	103	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
	104	2012 Annual Premium Tax Statement (and payment if applicable) – Form 314	1	0	1	3/1	State	NOTES A, H and R
	105	Certificate of Compliance	0	0	0	N/A	No longer required, see Note Q	
	106	Certificate of Deposit	0	0	0	N/A	No longer required, see Note Q	
	107	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
	108	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

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 2013

(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)						
	109	2013 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 1/20/2014	State	NOTES A, H, R and S
	110	Certificate of Authority Extension (NOTE: Due 8/16---RECEIVED date, not postmark date)	1	0	1	8/16 (Received Date)	State	NOTE A FOR CONTACT PERSON AND NOTES P & R
	111	Officers & Directors: Biographical Affidavits and Notification of Change (Only if Required)	1	0	See Note	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.

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	Required Filings Contact Person:	Phone inquiries should be directed to the proper contact person. LINE # CONTACT PERSON/BRANCH #104 & #109 Annual and Monthly Premium Tax Statements Susan Hansen: (808) 586-7381 E-Mail: shansen@dcca.hawaii.gov #107 Compliance Resolution Fund Assessment Jerry Bump: (808) 586-0985 E-Mail: jbump@dcca.hawaii.gov #108 Hawaii Investments – Form 322 John Pang: (808) 586-7379 E-Mail: jpang@dcca.hawaii.gov #110 Certificate of Authority Extension Examination Branch: (808) 586-3870 E-Mail: flo@dcca.hawaii.gov #111 Officers & Directors: Biographical Affidavits and Notification of Change Domestic Insurers Accreditation Branch: (808) 586-7379 E-Mail: jpang@dcca.hawaii.gov Foreign/Alien Insurers Examination Branch: (808) 586-3870 E-Mail: sbautista@dcca.hawaii.gov ANNUAL STATEMENT AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE Frances Lo: (808) 586-3870 Fax: (808) 586-3873 E-Mail: flo@dcca.hawaii.gov
	B	Mailing Address:	NOTE: FOREIGN/ALIEN INSURERS DO NOT NEED TO FILE ITEMS #1 - #81 WITH HAWAII. PLEASE DO NOT FILE. State of Hawaii, DCCA, Insurance Division ATTN: SUSAN HANSEN P. O. Box 3614 Honolulu, HI 96811-3614 <u>OR</u> State of Hawaii, DCCA, Insurance Division ATTN: SUSAN HANSEN 335 Merchant Street, Room 213 Honolulu, HI 96813 NOTE: UPDATE STREET ADDRESS FROM 2ND FLOOR TO <u>ROOM 213</u>
	C	Mailing Address for Filing Fees:	No filing fees or license fees of any kind are required to be paid at this time. (See Note P)

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[TITLE COMPANIES]
	D	Mailing Address for Premium Tax Payments:	The premium tax address is the same as the state required filings address in Note B. Contact Person: Susan Hansen (808) 586-7381 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 Extension – Line #110. This is physically due in 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:	The Annual Premium Tax Statement (Line #104) and Monthly Premium Tax Statements (Line #109) each require an original signature by a duly authorized officer of the Company.
	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:	<u>Domestic Insurers:</u> There are no new, discontinued or modified filings since last year. <u>Foreign/Alien Insurers:</u> There are no new, discontinued or modified filings since last year.
	O	Electronic Filing:	<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>. ***** <u>Foreign/Alien and Domestic Insurers:</u> N/A for electronic filing with Hawaii.
	P	Certificate of Authority:	Certificate of Authority Extension is due August 16. A postcard with instructions will be mailed in June for the August 16 extension date (Line #110). Extension Information (New Fees Effective July 1, 2010): http://hawaii.gov/dcca/ins/insurers/insurance_company_license Website for on-line payment (portal opens in June): https://www.ehawaii.gov/insrenew QUESTIONS – CONTACT THE EXAMINATION BRANCH AT (808) 586-3870. E-Mail: flo@dcca.hawaii.gov
	Q	Certificate of Compliance Certificate of Deposit	No longer required.
	R	Checks/payments:	<u>Checks should be made payable to:</u> “DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS, STATE OF HAWAII” or “DCCA, STATE OF HAWAII” 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.

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[TITLE COMPANIES]
	S	Monthly Premium Tax Statements:	<u>ALL authorized insurers must file MONTHLY Premium Tax Statements for gross premiums reported <i>[positive OR negative]</i> during the month</u> (Hawaii Revised Statutes §§ 431:7-201 & 202). 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. Authorized insurers that have no amount of premiums to report during the period are <u>not required</u> to file a NONE statement for the period.
	T	Independent CPA:	Required when a change in independent CPA occurs. 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 #75)
	U	Officers & Directors: Biographical Affidavits and Notification of Change (Only if Required)	<u>DOMESTIC INSURERS:</u> Biographical Affidavits and Notifications are required for changes in officers and directors. QUESTIONS – CONTACT THE ACCREDITATION BRANCH AT (808) 586-7379. E-Mail: jpang@dcca.hawaii.gov ***** <u>FOREIGN/ALIEN INSURERS:</u> Biographical Affidavits for officers and directors are required to be filed <u>ONLY</u> in the following situations: <u>Initial</u> 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. We <u>DO NOT</u> require Biographical Affidavits or Notifications if the only change involves officers and/or directors. QUESTIONS – CONTACT THE EXAMINATION BRANCH AT (808) 586-3870. E-Mail: sbautista@dcca.hawaii.gov
	V	Communication of Internal Control Related Matters Noted in Audit:	Line #74 - 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://hawaii.gov/dcca/ins/insurers

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.

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 (E) 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 (EX4) Task Force. **Hawaii waives printed annual and quarterly statements from the foreign/alien insurers and relies upon the NAIC database for these filings. This waiver also includes all of the supplemental annual statement filings.**

Column (5) (Due Date)

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

Column (6) (Form Source)

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

Column (7) (Applicable Notes)

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

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