

STATE OF HAWAII
INSURANCE DIVISION

2007 ANNUAL FILING REQUIREMENTS
(Due in 2008)

For ALL LICENSED Life, Accident and Health Insurers in Hawaii

The following forms must be downloaded --- hard copies are no longer mailed.

	Document Description	Form #	Paper Size	# of Page(s)
1.	Annual Filing Requirements - Life, Accident and Health Insurers	N/A	Letter	10
2.	Annual Premium Tax Statement	314	Legal	6
3.	Quarterly Premium Tax Statements	323	Letter	5
4.	Hawaii Investments	322	Legal	1

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

www.naic.org/industry_filing_state_instructions.htm

If you have any questions regarding the required filings, refer to NOTE A for the proper contact person.

**LIFE, ACCIDENT AND HEALTH INSURERS
(LICENSED IN HAWAII)**

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 2008

(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 1/2"x14")	2	EO	3/1	NAIC		
	1.1	Printed Investment Schedule detail (Pages E01-E25)	2	EO	3/1	NAIC		
	2	Quarterly Financial Statement (8 1/2" x 14") Include the Printed Investment Schedule detail (Pages E01-E09)	2	EO	5/15, 8/15, 11/15	NAIC		
	3	Separate Accounts Annual Statement (8 1/2"x14")	2	EO	3/1	NAIC	If applicable	
		II. NAIC SUPPLEMENTS						
	10	Accident & Health Policy Experience Exhibit	2	EO	4/1	NAIC		
	11	Credit Insurance Experience Exhibit	2	EO	4/1	NAIC		
	12	Interest Sensitive Life Insurance Products Report	2	EO	4/1	NAIC		
	13	Investment Risk Interrogatories	2	EO	4/1	NAIC		
	14	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	2	EO	4/1	NAIC		
	15	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	2	EO	4/1	NAIC		
	16	Long Term Care Experience Reporting Forms	2	EO	4/1	NAIC		
	17	Management Discussion & Analysis	2	EO	4/1	Company		
	18	Medicare Supplement Insurance Experience Exhibit	2	EO	3/1	NAIC		
	19	Medicare Part D Coverage Supplement	2	EO	3/1, 5/15, 8/15, 11/15	NAIC		
	20	Reasonableness of Assumptions Certification	2	EO	5/15, 8/15, 11/15	Company	NOTE N	
	21	Reasonableness & Consistency of Assumptions Cert.	2	EO	5/15, 8/15, 11/15	Company	NOTE N	
	22	Reasonableness of Assumptions Cert. for Implied Guaranteed Rate Method	2	EO	5/15, 8/15, 11/15	Company	NOTE N	
	23	Reasonableness & Consistency of Assumptions Cert. (Updated Average Market Value)	2	EO	5/15, 8/15, 11/15	Company	NOTE N	
	24	Reasonableness & Consistency of Assumptions Cert. (Updated Market Value)	2	EO	5/15, 8/15, 11/15	Company	NOTE N	
	25	Risk-Based Capital Report	2	EO	3/1	NAIC		
	26	Schedule SIS	2	N/A	3/1	NAIC		
	27	Statement of Actuarial Opinion	2	EO	3/1	Company		
	28	Statement on non-guaranteed elements - Exhibit 5 Int. #3	2	EO	3/1	Company		
	29	Statement on par/non-par policies - Exhibit 5 Int. 1.1	2	EO	3/1	Company		
	30	Supplemental Compensation Exhibit	N/A	N/A	N/A	NAIC		
	31	Supplemental Schedule O	2	EO	3/1	NAIC		
	32	Trusted Surplus Statement	2	EO	3/1, 5/15, 8/15, 11/15	NAIC		
	33	Workers' Compensation Carve Out Supplement	2	EO	3/1	NAIC		

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

Please do not file.

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 INSURERS
(LICENSED IN HAWAII)**

COMPANY NAME: _____ **NAIC Company Code:** _____
Contact: _____ **Telephone:** _____
REQUIRED FILINGS IN THE STATE OF: HAWAII **Filings Made During the Year 2008**

(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						
	40	Annual Statement Electronic Filing	xxx	1	3/1	NAIC	PLEASE REFER TO NOTE O	
	41	March .PDF Filing	xxx	1	3/1	NAIC		
	42	Risk-Based Capital Electronic Filing	xxx	1	3/1	NAIC		
	43	Separate Accounts Electronic Filing (if applicable)	xxx	1	3/1	NAIC		
	44	Separate Accounts .PDF Filing (if applicable)	xxx	1	3/1	NAIC		
	45	Supplemental Electronic Filing	xxx	1	4/1	NAIC		
	36	Supplemental .PDF Filing	xxx	1	4/1	NAIC		
	47	Quarterly Electronic Filing	xxx	1	5/15, 8/15, 11/15	NAIC		
	48	Quarterly .PDF Filing	xxx	1	5/15, 8/15, 11/15	NAIC		
	49	June .PDF Filing	xxx	1	6/1	NAIC		
		IV. AUDITED FINANCIAL STATEMENTS						
	51	Accountants Letter of Qualifications	2	N/A	6/1	Company		
	52	Audited Financial Statements	2	EO	6/1	Company		
	53	Audited Financial Statements Exemption Affidavit	N/A	N/A	N/A	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 commencement of the audit. See HRS § 431:3-302.5	Company		
	55	Notification of Adverse Financial Condition	1	N/A	When applicable	Company		
	56	Report of Significant Deficiencies in Internal Controls	1	N/A	When applicable	Company		
	57	Request for Exemption to File	N/A	N/A	N/A	Company		
	58	Independent CPA "Awareness" Letter	1	N/A	When a change in CPA occurs	Company	NOTES N and U	

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**LIFE, ACCIDENT AND HEALTH INSURERS
(LICENSED IN HAWAII)**

COMPANY NAME: _____ **NAIC Company Code:** _____
Contact: _____ **Telephone:** _____
REQUIRED FILINGS IN THE STATE OF: HAWAII **Filings Made During the Year 2008**

(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			
		V. STATE REQUIRED FILINGS						
	101	Certificate of Compliance	0	0	0	N/A		No longer required, see Note Q
	102	Certificate of Deposit	0	0	0	N/A		No longer required, see Note Q
	103	Certificate of Valuation	0	0	0	N/A		No longer required, see Note Q
	104	Filings Checklist (with Column 1 completed)	1	0	N/A for Foreign Insurers	3/1	State	
	105	Annual Premium Tax Statement (and payment, if applicable) – Form 314	1	0	1	3/1	State	Notes H and R
	106	State Filing Fees	xxx	0	xxx	xxx	State	Note C
	107	Signed Jurat <u>Domestic</u> – See Note G for Jurat Page Requirements <u>Foreign/Alien</u> – Please do NOT file the Signed Jurat Page – See Note L	0	0	0	N/A	NAIC	Notes G and L
	108	Compliance Resolution Fund Assessment - Assessment Notice will be sent to insurers	1	0	1	Due 60 days after demand	State	<u>NOTE A for Contact Person and Phone Number</u>
	109	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	<u>NOTE A for Contact Person and Phone Number</u>
	110	Holding Company Registration Statement (Form B) and Summary of Registration Statement (Form C)	2	0	0	3/15	Company	
	111	Life Insurance Policy Illustrations – Annual Certifications by Officer and Illustration Actuary. [To be filed by all insurers authorized to write LIFE insurance in Hawaii, as applicable.]	1	0	1	Company Determination	Company	<u>NOTE A for Contact Person/Phone Number and Note T</u>
	112	Quarterly Premium Tax Statements (and payment, if applicable) – Form 323 ALL INSURERS MUST FILE QUARTERLY PREMIUM TAX STATEMENTS REGARDLESS OF TAX LIABILITY	1	0	1	4/30, 7/31, 10/31, and 1/31/2009	State	Notes H, R and S
	113	Renewal of Certificate of Authority (NOTE: Due 8/16---RECEIVED date, not postmark date.)	1	0	1	8/16 (Received Date)	State	<u>NOTE A for Contact Person/Phone Number and Note P</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)		[LIFE AND A & H INSURERS]
A	<p>Required Filings Contact Person:</p> <p>Phone inquiries should be directed to the proper contact person.</p>	<p>LINE # CONTACT PERSON/BRANCH</p> <p>#105 & #112 Annual and Quarterly Premium Tax Statements Susan Hansen: (808) 586-7381 E-mail: shansen@dcca.hawaii.gov</p> <p>#108 Compliance Resolution Fund Assessment Roni Matsuda: (808) 586-0985 E-Mail: rmatsuda@dcca.hawaii.gov</p> <p>#109 Hawaii Investments – Form 322 John Pang: (808) 586-7379 E-Mail: jpang@dcca.hawaii.com</p> <p>#111 Life Insurance Policy Illustrations – Annual Certifications Rate & Policy Branch: (808) 586-2809 E-Mail: insrpallAH@dcca.hawaii.com</p> <p>#113 Renewal of Certificate of Authority Examination Branch: (808) 586-3870 E-Mail: ruyehara@dcca.hawaii.gov</p> <p>ANNUAL STATEMENT AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE FOR DOMESTIC INSURERS John Pang: (808) 586-7379 Fax: (808) 586-3873 E-Mail: jpang@dcca.hawaii.gov</p> <p>ANNUAL STATEMENT AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE FOR FOREIGN/ALIEN INSURERS Frances Lo: (808) 586-3870 Fax: (808) 586-3873 E-Mail: flo@dcca.hawaii.gov</p>
B	Mailing Address:	<p>NOTE: FOREIGN/ALIEN INSURERS DO NOT NEED TO FILE ITEMS #1 - #58 WITH HAWAII. PLEASE DO NOT FILE.</p> <p>ATTN: SUSAN HANSEN P. O. Box 3614 Honolulu, HI 96811-3614</p> <p style="text-align: center;"><u>OR</u></p> <p>ATTN: SUSAN HANSEN 335 Merchant Street, Room 213 Honolulu, HI 96813</p>
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).
D	Mailing Address for Premium Tax Payments:	<p>The premium tax address is the same as the state required filings address in Note B.</p> <p>Contact Person: Susan Hansen (808) 586-7381 E-Mail: shansen@dcca.hawaii.gov</p>

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
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 #113. 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 (#105) and the Quarterly Premium Tax Statements (#112) each require an original signature by a duly authorized officer of the Company. Form #105 no longer requires a notary signature/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	Signed Jurat:	<u>Foreign/Alien Insurers</u> – The signed Jurat Page is NOT required. <u>Domestic Insurers</u> – 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:	<u>DOMESTIC INSURERS:</u> <u>New Filings:</u> 1. Reasonableness of Assumptions Cert. (Line #20) 2. Reasonableness & Consistency of Assumptions Cert. (Line #21) 3. Reasonableness of Assumptions Cert. for Implied Guaranteed Rate Method (Line #22) 4. Reasonableness & Consistency of Assumptions Cert. (Updated Average Market Value) (Line #23) 5. Reasonableness & Consistency of Assumptions Cert. (Updated Market Value) (Line #24) 6. Independent CPA "Awareness" Letter (Line #58) <u>FOREIGN/ALIEN INSURERS:</u> There are no new, discontinued or modified filings since last year.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
O	Electronic Filing:	<p>Domestic Insurers: 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 <i>General Instructions for Companies to Use Checklist</i>.</p> <p>Foreign/Alien and Domestic Insurers: N/A for electronic filing with Hawaii.</p>
P	Certificate of Authority:	<p>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.</p> <p>QUESTIONS – CONTACT THE EXAMINATION BRANCH AT (808) 586-3870. E-Mail: ruyehara@dcca.hawaii.gov</p>
Q	Certificate of Compliance Certificate of Deposit Certificate of Valuation	No longer required.
R	Checks/payments:	<p><u>Checks should be made payable to:</u></p> <p style="text-align: center;">“DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS, STATE OF HAWAII”</p> <p style="text-align: center;">or</p> <p style="text-align: center;">“DCCA, STATE OF HAWAII”</p> <p>unless otherwise noted on the form. A service charge of \$15 will be assessed for each dishonored check. Your cancelled check is your receipt; an official receipt will be issued only upon written request. Please provide a self-addressed, stamped envelope for receipt.</p>
S	Quarterly Premium Tax Statements:	<p><u>ALL AUTHORIZED INSURERS ARE REQUIRED TO FILE FOUR QUARTERLY PREMIUM TAX STATEMENTS (AND PAYMENTS, IF APPLICABLE) REGARDLESS OF TAX LIABILITY.</u> The filing deadlines for the <u>FOUR</u> quarterly statements and tax payments are on or before the last day of the calendar month following the quarter.</p> <p>Insurers that are NOT writing direct premiums are encouraged to prefile all 4 Quarterly Premium Tax Statements. For more information, refer to the instructions included with the Quarterly Premium Tax Statements.</p>

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
T	Life Insurance Policy Illustrations – Annual Certifications:	<p>Applies only to life policies/certificates with illustrations. (See § 431:10D-409, HRS) Companies are not required to provide certifications for those policies/certificates which are not illustrated.</p> <p>QUESTIONS – CONTACT THE RATE & POLICY BRANCH AT (808) 586-2809 or E-Mail: insrpaLAH@dcca.hawaii.gov</p>
U	Independent CPA “Awareness” Letter	<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 #58)</p>
V	Websites:	<p>Please visit the following websites for additional information:</p> <p>www.naic.org/industry_filing_state_instructions.htm www.hawaii.gov/dcca/areas/ins</p>

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 include filing via the Internet or via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes 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 **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 Statement Electronic Filing** includes the complete quarterly statement data.

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

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 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 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).**