



JOSH GREEN, M.D.
GOVERNOR | KE KĀĀINA

SYLVIA LUKE
LIEUTENANT GOVERNOR | KA HOPE KĀĀINA

STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAI'I
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
KA 'OIHANA PILI KĀLEPA
INSURANCE DIVISION
335 MERCHANT STREET, ROOM 213, HONOLULU, HAWAII 96813
P.O. BOX 3614, HONOLULU, HAWAII 96811
Phone Number: (808) 586-2790
Fax Number: (808) 587-6714
cca.hawaii.gov/ins/

NADINE Y. ANDO
DIRECTOR | KA LUNA HO'OLELE

JERRY L. BUMP
ACTING INSURANCE COMMISSIONER

Date: March 18, 2025

To: All Resident/Non-resident Surplus Lines Brokers and Independent Procured Insurance

From: Hawaii Insurance Division

RE: Updated Surplus Lines Premium Tax Statement and Payment – Form 104 and Form 104C
(HI2025SurplusLinesQTV1)

In effort to improve efficiencies and transparency, effective starting with the 1st Quarter 2025 statement due May 15, 2025, an updated Form 104 and Form 104C will be launched. Form 104C will require data to be entered under the fields "Effective Date of Policy," "Effective Date of Endorsement (Bound Date)," and "Date Submitted." Fields highlighted on Form 104 are also required to be completed. The forms automatically calculate penalties pursuant to Hawaii Revised Statutes ("HRS") §431:8-316(a) for the failure to 1. file statements required pursuant to HRS §431:8-313 and 2. pay premium taxes when due pursuant to HRS §431:8-315, which will be reflected in Form 104, under "Late Filing Penalty" and "Late Payment of Premium Tax Penalty," respectively.

For Independently Procured Insurance, delinquent taxes shall bear interest at the rate of 10 per cent per annum, pursuant to HRS §431:8-205. The interest will be automatically calculated based on the data entered and included in "Late Payment Interest" on Form 104.

Penalties and interest will be included in the "Total Payment Due." Penalties and interest may be paid with the submission of the filing or upon invoice as done in the past. Filings are subject to review by the Hawaii Insurance Division and may be subject to additional penalties and interest.

For questions and concerns, please contact the Hawaii Insurance Division at insexamslb@dcca.hawaii.gov.
