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**191—103.8(523C) Annual form filing.** In addition to the information required by Iowa Code section 523C.15, a licensed service company shall include with its annual report one copy of each residential service contract form to be issued or used in this state, filed for review as an exhibit to the annual report; and a form review fee of 3 percent of the aggregate amount of payments the service company received for residential service contracts in the state during the preceding fiscal year, but the fee shall in no case be less than \$100 or more than \$50,000. [ARC 2729C, IAB 9/28/16, effective 11/2/16]