Maine is a retaliatory state and all fees, premium taxes, deposits and other charges will be charged at the rate in Maine law or the rate charged by the domiciliary state, whichever is higher. Title 24-A, M.R.S.A. § 428 & Title 36, M.R.S.A. § 2519.

### Section I – Fees (Payable to Treasurer, State of Maine) (Title 24-A, M.R.S.A.)

#### Admission Fees:
- Certificate of Authority Application Fee (due at time of application) $1,000
- Issuance Fee (billed at time of approval of application) $100

#### Annual Fees:
- Annual Statement Filing Fee (billed annually in July) $100
- Annual Continuation of Certificate of Authority (billed annually in July) $100

#### Other Fees:
- Filing of Articles of Incorporation (due with amended document) $25
- Filing of Bylaws (due with amended document) $25
- Name Reservation for Name Change (due with reservation) $25
- Re-domestication No Fee
- Addition/Deletion of Line of Business No Fee
- Certificate of Deposit $10
- Certificate of Compliance $10
- Certificate of Valuation $10
- Service of Process (due with filing of change of designee) $25
- Replacement / Reissuance of Certificate of Authority $10

#### Rate and Form Filing Fees:

**Forms**
- Withdrawals $20
- Delay Adoption & Non-Adoption $20
- Consent to Rate/Form (Initial & Individual Filings) $20
- Amendment to Filing - * Before effective date* No fee
- Amendment to Filing - * After effective date * $20
Maine Revenue Services is the state agency responsible for the processing of premium tax returns and related information for Authorized Insurers & Surplus Lines Carriers. Insurance Premium Tax Life Insurance or Annuities issued in connection with the funding of qualified retirement plans are exempt from tax.

Section III – Deposit Requirements

General Deposit to operate in state (in place at time of admission in any admitted $100,000 state)

If you have any questions or need assistance, please contact the Financial Analysis Division at

Phone: (207) 624-8475; Fax: (207) 624-8599; or Email: Insurance.PFR@maine.gov