



FORM INS-6

Due 04/30/07

**MAINE ESTIMATED QUARTERLY RETURN FOR
SURPLUS LINES PREMIUMS TAX
1st Quarter 2007, 01/01/07 - 03/31/07**

Instructions and worksheet are on the reverse side of this return.



Producer's Name: _____	Producer's SSN _____ - _____ - _____	01
Address _____	The first quarter estimated tax must be at least 35% of the total tax liability for either the preceding calendar year or the current calendar year, whichever was elected on the 2006 Form INS-7 return. The election made applies to the entire year and cannot be changed for that year.	
*Signature _____	Must be signed by the producer with surplus lines authority.	
Telephone _____	Estimated Payment (See Worksheet) .. \$ _____ , _____ , _____	.00
Company/ Employer _____	PAYMENT MUST ACCOMPANY RETURN	
	Make check payable to :	Treasurer, State of Maine
	Send return with check to:	Maine Revenue Services, P.O.Box 9120 Augusta, ME 04332-9120



FORM INS-6

Due 06/25/07

**MAINE ESTIMATED QUARTERLY RETURN FOR
SURPLUS LINES PREMIUMS TAX
2nd Quarter 2007, 04/01/07- 06/30/07**

Instructions and worksheet are on the reverse side of this return.



Producer's Name: _____	Producer's SSN _____ - _____ - _____	01
Address _____	The second quarter estimated tax must be at least 35% of the total tax liability for either the preceding calendar year or the current calendar year, whichever was elected on the 2006 Form INS-7 return. The election made applies to the entire year and cannot be changed for that year.	
*Signature _____	Must be signed by the producer with surplus lines authority.	
Telephone _____	Estimated Payment (See Worksheet) .. \$ _____ , _____ , _____	.00
Company/ Employer _____	PAYMENT MUST ACCOMPANY RETURN	
	Make check payable to :	Treasurer, State of Maine
	Send return with check to:	Maine Revenue Services, P.O.Box 9120 Augusta, ME 04332-9120



FORM INS-6

Due 10/31/07

**MAINE ESTIMATED QUARTERLY RETURN FOR
SURPLUS LINES PREMIUMS TAX
3rd Quarter 2007, 07/01/07- 09/30/07**

Instructions and worksheet are on the reverse side of this return.



Producer's Name: _____	Producer's SSN _____ - _____ - _____	01
Address _____	The third quarter estimated tax must be at least 15% of the total tax liability for either the preceding calendar year or the current calendar year, whichever was elected on the 2006 Form INS-7 return. The election made applies to the entire year and cannot be changed for that year.	
*Signature _____	Must be signed by the producer with surplus lines authority.	
Telephone _____	Estimated Payment (See Worksheet) .. \$ _____ , _____ , _____	.00
Company/ Employer _____	PAYMENT MUST ACCOMPANY RETURN	
	Make check payable to :	Treasurer, State of Maine
	Send return with check to:	Maine Revenue Services, P.O.Box 9120 Augusta, ME 04332-9120

YOU MUST FILE FORM INS-6 UNLESS:

- 1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-7, or
- 2. Your annual tax obligation does not exceed \$500.

WORKSHEET:

Line 1: First Quarter Tax Estimate. (35% of either 2006 tax paid or 2007 estimated tax liability, based on the election made on 2006 Form INS-7).	\$	_____	,	_____	,	_____	.00
Line 2: Carryover From Prior Year. From 2006 Form INS-7, line 9a . Do not enter more than line 1.	\$	_____	,	_____	,	_____	.00
Line 3: Estimated Payment. Subtract line 2 from line 1. Enter result here and also on front of form. <i>(If less than zero, enter zero)</i>	\$	_____	,	_____	,	_____	.00

INTEREST & PENALTY:

Beginning January 1, 2007, the interest rate is 12% per annum, compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty is 100% of the tax otherwise due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

STATUTORY REFERENCES

This return is made in compliance with 36 M.R.S.A. § 2521-A.

YOU MUST FILE FORM INS-6 UNLESS:

- 1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-7, or
- 2. Your annual tax obligation does not exceed \$500.

WORKSHEET:

Line 1: Second Quarter Tax Estimate. (35% of either 2006 tax paid or 2007 estimated tax liability, based on the election made on 2006 Form INS-7).	\$	_____	,	_____	,	_____	.00
Line 2: Carryover From Prior Year. From 2006 Form INS-7, line 9a less amount used for first quarter. Do not enter more than line 1.	\$	_____	,	_____	,	_____	.00
Line 3: Estimated Payment. Subtract line 2 from line 1. Enter result here and also on front of form. <i>(If less than zero, enter zero)</i>	\$	_____	,	_____	,	_____	.00

INTEREST & PENALTY:

Beginning January 1, 2007, the interest rate is 12% per annum, compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty is 100% of the tax otherwise due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

STATUTORY REFERENCES

This return is made in compliance with 36 M.R.S.A. § 2521-A.

YOU MUST FILE FORM INS-6 UNLESS:

- 1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-7, or
- 2. Your annual tax obligation does not exceed \$500.

WORKSHEET:

Line 1: Third Quarter Tax Estimate. (15% of either 2006 tax paid or 2007 estimated tax liability, based on the election made on 2006 Form INS-7).	\$	_____	,	_____	,	_____	.00
Line 2: Carryover From Prior Year. From 2006 Form INS-7, line 9a less amount used for first and second quarters. Do not enter more than line 1.	\$	_____	,	_____	,	_____	.00
Line 3: Estimated Payment. Subtract line 2 from line 1. Enter result here and also on front of form. <i>(If less than zero, enter zero)</i>	\$	_____	,	_____	,	_____	.00

INTEREST & PENALTY:

Beginning January 1, 2007, the interest rate is 12% per annum, compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty is 100% of the tax otherwise due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

STATUTORY REFERENCES

This return is made in compliance with 36 M.R.S.A. § 2521-A.