



FORM INS-6

Due 04/30/08

**MAINE ESTIMATED QUARTERLY RETURN FOR
SURPLUS LINES PREMIUMS TAX
1st Quarter 2008, 01/01/08 - 03/31/08**

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



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0832001

Producer's Name: _____	Producer's SSN..... <u> </u> - <u> </u> - <u> </u>
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.
*Signature _____ Must be signed by the producer with surplus lines authority.	Estimated Payment (see worksheet) \$ <u> </u> , <u> </u> , <u> </u> .00
Telephone _____	PAYMENT MUST ACCOMPANY RETURN
Company/ Employer _____	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 06/25/08

**MAINE ESTIMATED QUARTERLY RETURN FOR
SURPLUS LINES PREMIUMS TAX
2nd Quarter 2008, 04/01/08- 06/30/08**

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



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0832001

Producer's Name: _____	Producer's SSN..... <u> </u> - <u> </u> - <u> </u>
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.
*Signature _____ Must be signed by the producer with surplus lines authority.	Estimated Payment (see worksheet) \$ <u> </u> , <u> </u> , <u> </u> .00
Telephone _____	PAYMENT MUST ACCOMPANY RETURN
Company/ Employer _____	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 10/31/08

**MAINE ESTIMATED QUARTERLY RETURN FOR
SURPLUS LINES PREMIUMS TAX
3rd Quarter 2008, 07/01/08- 09/30/08**

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



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0832001

Producer's Name: _____	Producer's SSN..... <u> </u> - <u> </u> - <u> </u>
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.
*Signature _____ Must be signed by the producer with surplus lines authority.	Estimated Payment (see worksheet) \$ <u> </u> , <u> </u> , <u> </u> .00
Telephone _____	PAYMENT MUST ACCOMPANY RETURN
Company/ Employer _____	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 \$1,000.

WORKSHEET:

Line 1: First Quarter Tax Estimate. (35% of either 2007 tax paid or 2008 estimated tax liability).....	\$	_____	,	_____	,	_____	.00
Line 2: Carryover From Prior Year. From 2007 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

NOTE: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See Maine Rule 102 on the MRS web site (select Laws & Rules) for details.

INTEREST & PENALTY:

Beginning January 1, 2008, 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 \$1,000.

WORKSHEET:

Line 1: Second Quarter Tax Estimate. (35% of either 2007 tax paid or 2008 estimated tax liability).....	\$	_____	,	_____	,	_____	.00
Line 2: Carryover From Prior Year. From 2007 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

NOTE: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See Maine Rule 102 on the MRS web site (select Laws & Rules) for details.

INTEREST & PENALTY:

Beginning January 1, 2008, 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 \$1,000.

WORKSHEET:

Line 1: Third Quarter Tax Estimate. (15% of either 2007 tax paid or 2008 estimated tax liability).....	\$	_____	,	_____	,	_____	.00
Line 2: Carryover From Prior Year. From 2007 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

NOTE: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See Maine Rule 102 on the MRS web site (select Laws & Rules) for details.

INTEREST & PENALTY:

Beginning January 1, 2008, 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.

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