



**FORM INS-6**

**Due 04/30/09**

**MAINE ESTIMATED QUARTERLY RETURN FOR  
SURPLUS LINES PREMIUMS TAX  
1st Quarter 2009, 01/01/09 - 03/31/09**

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



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Producer's Name: _____	Producer's SSN..... <u>    </u> <u>    </u> <u>    </u> - <u>    </u> <u>    </u> <u>    </u> - <u>    </u> <u>    </u> <u>    </u> <b>01</b>
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.	<b>Estimated Payment</b> (see worksheet) \$ <u>    </u> <u>    </u> ' <u>    </u> <u>    </u> <u>    </u> , <u>    </u> <u>    </u> <u>    </u> <b>.00</b>
Telephone _____	<b>PAYMENT MUST ACCOMPANY RETURN</b>
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 06/25/09**

**MAINE ESTIMATED QUARTERLY RETURN FOR  
SURPLUS LINES PREMIUMS TAX  
2nd Quarter 2009, 04/01/09- 06/30/09**

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



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Producer's Name: _____	Producer's SSN..... <u>    </u> <u>    </u> <u>    </u> - <u>    </u> <u>    </u> <u>    </u> - <u>    </u> <u>    </u> <u>    </u> <b>01</b>
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.	<b>Estimated Payment</b> (see worksheet) \$ <u>    </u> <u>    </u> ' <u>    </u> <u>    </u> <u>    </u> , <u>    </u> <u>    </u> <u>    </u> <b>.00</b>
Telephone _____	<b>PAYMENT MUST ACCOMPANY RETURN</b>
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 10/31/09**

**MAINE ESTIMATED QUARTERLY RETURN FOR  
SURPLUS LINES PREMIUMS TAX  
3rd Quarter 2009, 07/01/09- 09/30/09**

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



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Producer's Name: _____	Producer's SSN..... <u>    </u> <u>    </u> <u>    </u> - <u>    </u> <u>    </u> <u>    </u> - <u>    </u> <u>    </u> <u>    </u> <b>01</b>
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.	<b>Estimated Payment</b> (see worksheet) \$ <u>    </u> <u>    </u> ' <u>    </u> <u>    </u> <u>    </u> , <u>    </u> <u>    </u> <u>    </u> <b>.00</b>
Telephone _____	<b>PAYMENT MUST ACCOMPANY RETURN</b>
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:**

<b>Line 1: First Quarter Tax Estimate.</b> (35% of either 2008 tax paid or 2009 estimated tax liability).....	\$	____	,	____	,	____	.00
<b>Line 2: Carryover From Prior Year.</b> From 2008 Form INS-7, line 9a. Do not enter more than line 1.....	\$	____	,	____	,	____	.00
<b>Line 3: Estimated Payment.</b> 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, 2009, the interest rate is 8% 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:**

<b>Line 1: Second Quarter Tax Estimate.</b> (35% of either 2008 tax paid or 2009 estimated tax liability).....	\$	____	,	____	,	____	.00
<b>Line 2: Carryover From Prior Year.</b> From 2008 Form INS-7, line 9a less amount used for first quarter. Do not enter more than line 1. ....	\$	____	,	____	,	____	.00
<b>Line 3: Estimated Payment.</b> 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.

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**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:**

<b>Line 1: Third Quarter Tax Estimate.</b> (15% of either 2008 tax paid or 2009 estimated tax liability).....	\$	____	,	____	,	____	.00
<b>Line 2: Carryover From Prior Year.</b> From 2008 Form INS-7, line 9a less amount used for first and second quarters. Do not enter more than line 1. ....	\$	____	,	____	,	____	.00
<b>Line 3: Estimated Payment.</b> 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.

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**STATUTORY REFERENCES**

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