



1st Payment 2017  
DUE: MAY 01, 2017

\*1730001\*

**Note:** Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Laws & Rules) for details.  
**Pay your insurance tax electronically and eliminate the necessity of filing Form INS-1.**

|            |                      |  |                          |
|------------|----------------------|--|--------------------------|
| Company    | <input type="text"/> | MRS Insurance Premiums Tax<br>Account Number .....   | <input type="text"/>     |
| Address    | <input type="text"/> | The first payment of estimated tax must be at least 35% of the total tax liability for either the preceding calendar year or the current year. |                          |
| *Signature | <input type="text"/> | Estimated Payment<br>(from worksheet, line 3 below) .....  | <input type="text"/> .00 |
| Name/Title | <input type="text"/> |  |                          |
| Telephone  | <input type="text"/> |  |                          |

**ENCLOSE PAYMENT**

Make check payable to: Treasurer, State of Maine  
Mail to: **Maine Revenue Services**  
 **P.O. Box 1065**  
**Augusta, ME 04332-1065**  
Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

\*Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

**Instructions**

**YOU MUST MAKE ESTIMATED PAYMENTS, UNLESS:**

1. You are a Risk Retention Group, or
2. Your annual tax obligation does not exceed \$1,000.

**WORKSHEET:**

|   |    |                      |     |
|---|----|----------------------|-----|
| <b>Line 1: First Payment Tax Estimate.</b> (35% of either 2016 tax paid or 2017 tax liability).....   | \$ | <input type="text"/> | .00 |
| <b>Line 2: Carryover From Prior Year.</b> From 2016 Form INS-4, line 21a. Do not enter more than line 1 ..  | \$ | <input type="text"/> | .00 |
| <b>Line 3: Estimated Payment.</b> Subtract Line 2 from Line 1. Enter result here and also on estimate payment line above. <b>(Must not be less than zero)</b> ..... | \$ | <input type="text"/> | .00 |

**INTEREST & PENALTY:**

For calendar year 2017, the interest rate is 7%, 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 60 days after the receipt of a demand notice from the state tax assessor, in which case the failure-to-file penalty is the greater of \$25 or 25% of the tax 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.

**Form INS-4**

File Form INS-4 by March 15, 2018 to reconcile your 2017 insurance premiums tax liability and estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.



2nd Payment 2017  
DUE: JUNE 26, 2017

\*1730001\*

**Note:** Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Laws & Rules) for details.  
**Pay your insurance tax electronically and eliminate the necessity of filing Form INS-1.**

|            |                      |  |                          |
|------------|----------------------|--|--------------------------|
| Company    | <input type="text"/> | MRS Insurance Premiums Tax Account Number .....  | <input type="text"/>     |
| Address    | <input type="text"/> | The first payment of estimated tax must be at least 35% of the total tax liability for either the preceding calendar year or the current year. |                          |
| *Signature | <input type="text"/> | Estimated Payment<br><i>(from worksheet, line 3 below)</i> .....   | <input type="text"/> .00 |
| Name/Title | <input type="text"/> |  |                          |
| Telephone  | <input type="text"/> |  |                          |

**ENCLOSE PAYMENT**

Make check payable to: Treasurer, State of Maine  
Mail to: **Maine Revenue Services**  
 **P.O. Box 1065**  
**Augusta, ME 04332-1065**

Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

\*Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

**Instructions**

**YOU MUST MAKE ESTIMATED PAYMENTS, UNLESS:**

1. You are a Risk Retention Group, or
2. Your annual tax obligation does not exceed \$1,000.

**WORKSHEET:**

|   |    |                      |     |
|---|----|----------------------|-----|
| <b>Line 1: Second Payment Tax Estimate.</b> (35% of either 2016 tax paid or 2017 tax liability) .....   | \$ | <input type="text"/> | .00 |
| <b>Line 2: Carryover From Prior Year.</b> From 2016 Form INS-4, line 21a. Do not enter more than line 1 ..  | \$ | <input type="text"/> | .00 |
| <b>Line 3: Estimated Payment.</b> Subtract Line 2 from Line 1. Enter result here and also on estimate payment line above. <b>(Must not be less than zero)</b> ..... | \$ | <input type="text"/> | .00 |

**INTEREST & PENALTY:**

For calendar year 2017, the interest rate is 7%, 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 60 days after the receipt of a demand notice from the state tax assessor, in which case the failure-to-file penalty is the greater of \$25 or 25% of the tax 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.

**Form INS-4**

File Form INS-4 by March 15, 2018 to reconcile your 2017 insurance premiums tax liability and estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.



3rd Payment 2017  
DUE: October 31, 2017

\*1730001\*

**Note:** Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Laws & Rules) for details.  
**Pay your insurance tax electronically and eliminate the necessity of filing Form INS-1.**

|            |                      |  |                          |
|------------|----------------------|--|--------------------------|
| Company    | <input type="text"/> | MRS Insurance Premiums Tax<br>Account Number .....   | <input type="text"/>     |
| Address    | <input type="text"/> | The first payment of estimated tax must be at least 35% of the total tax liability for either the preceding calendar year or the current year. |                          |
| *Signature | <input type="text"/> | Estimated Payment<br>(from worksheet, line 3 below) .....  | <input type="text"/> .00 |
| Name/Title | <input type="text"/> |  |                          |
| Telephone  | <input type="text"/> |  |                          |

**ENCLOSE PAYMENT**

Make check payable to: Treasurer, State of Maine  
Mail to: **Maine Revenue Services**  
 **P.O. Box 1065**  
**Augusta, ME 04332-1065**

Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

\*Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

**Instructions**

**YOU MUST MAKE ESTIMATED PAYMENTS, UNLESS:**

1. You are a Risk Retention Group, or
2. Your annual tax obligation does not exceed \$1,000.

**WORKSHEET:**

|   |    |                      |     |
|---|----|----------------------|-----|
| <b>Line 1: Third Payment Tax Estimate.</b> (15% of either 2016 tax paid or 2017 tax liability) .....  | \$ | <input type="text"/> | .00 |
| <b>Line 2: Carryover From Prior Year.</b> From 2016 Form INS-4, line 21a. Do not enter more than line 1 ..  | \$ | <input type="text"/> | .00 |
| <b>Line 3: Estimated Payment.</b> Subtract Line 2 from Line 1. Enter result here and also on estimate payment line above. <b>(Must not be less than zero)</b> ..... | \$ | <input type="text"/> | .00 |

**INTEREST & PENALTY:**

For calendar year 2017, the interest rate is 7%, 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 60 days after the receipt of a demand notice from the state tax assessor, in which case the failure-to-file penalty is the greater of \$25 or 25% of the tax 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.

**Form INS-4**

File Form INS-4 by March 15, 2018 to reconcile your 2017 insurance premiums tax liability and estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.