FORM INS-4

2013

MAINE REVENUE SERVICES

INSURANCE PREMIUMS TAX RETURN

99

1234001

MRS Insurance Premiums Tax Account Number	NAIC ID Number	Period Covered	Due Date
99 999999999	99999	January 1 - December 31, 2013	March 17, 2014

XXXXXXXXXXXXXXXXXXXXXXXXXX
Business Name (Line 1)

XXXXXXXXXXXXXXXXXXXXXXXXXX
Business Name (Line 2)

XXXXXXXXXXXXXXXXXXXXXXXXXX
Street Address and/or Post Office Box

XXXXXXXXXXXXXXXXXX XX 99999
City State ZIP Code

CHECK ALL THAT APPLY:

- X Initial return
- X Amended return
- X Final return
- X Risk retention group
- X Domiciled in Maine
- X Change of name/address

Enter total assets reported on annual statement: ..... 999999999999 .00

Part A – Maine Tax Computation

Premiums:

1a.	Accident and Health Premiums ..... 1a.	999999999 .00
1b.	Life Premiums ..... 1b.	999999999 .00
1c.	Property and Casualty Premiums (other than Workers' Compensation Premiums) ..... 1c.	999999999 .00
1d.	Workers' Compensation Premiums ..... 1d.	999999999 .00
1e.	Title Insurance Premiums ..... 1e.	999999999 .00
1f.	Annuity Considerations received this tax year (See instructions) ..... 1f.	999999999 .00
1g.	Annuity Considerations received prior to January 1, 1999 taxable this year (See instructions) ..... 1g.	999999999 .00
1h.	Other Premiums ..... 1h.	999999999 .00
1i.	**Total Premiums** (Add lines 1a through 1h) ..... 1i.	999999999 .00

Deductions from Schedule 1:

2.	Direct return premiums or deposits thereon (Schedule 1, line 1, column H) ..... 2.	999999999 .00
3.	Dividends paid, credited or allowed on direct premiums (Schedule 1, line 2, column H) ..... 3.	999999999 .00
4.	Premiums exempt under qualified pension plans (Schedule 1, line 3, column H) ..... 4.	999999999 .00
5.	Other Deductions (Schedule 1, line 4, column H) ..... 5.	999999999 .00
6.	**Total Deductions** (Add lines 2, 3, 4 and 5. Total should equal Schedule 1, line 5, column H) ..... 6.	999999999 .00

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MAINE REVENUE SERVICES

INSURANCE PREMIUMS TAX RETURN

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1234002

MRS Insurance Premiums Tax Account Number 99 999999999

Tax:

7. Total net taxable premiums (Part A, line 1i minus line 6) ..... 7.	999999999 .00			
8. Net premiums on qualified group disability policies written by large domestic insurer taxable at 2.55% ..... 8a.	999999999	X 2.55% =	8b.	999999999 .00
9. Net premiums on qualified group disability & certified long-term care policies taxable at 1% ..... 9a.	999999999	X 1.00% =	9b.	999999999 .00
10. Net premiums taxable at 2% (Line 7 less lines 8a and 9a) ..... 10a.	999999999	X 2.00% =	10b.	999999999 .00
11. **Total Tax** (Total of lines 8b, 9b and 10b. Cannot be less than zero.) ..... 11.				999999999 .00

Part B – Retaliatory Tax Computation from Schedule 2

Enter the United States Postal Service two letter state abbreviation for your state of incorporation: XX

12. Gross Premiums (Schedule 2, line 1, column H) ..... 12.	999999999 .00
13. Allowable Deductions (Schedule 2, line 2, column H) ..... 13.	999999999 .00
14. Net Taxable Premiums (Schedule 2, line 3, column H) ..... 14.	999999999 .00
15. Premium Tax on basis of state of incorporation (Schedule 2, line 5, column H) ..... 15.	999999999 .00

Part C – Tax Due

16. Enter the greater of Part A, line 11 or Part B, line 15 ..... 16.	999999999 .00
17. Estimated Payments ..... 17.	999999999 .00
18. Tax Credits (Attach schedule – see instructions) ..... 18.	999999999 .00
19. Balance Due (If line 16 is greater than the sum of lines 17 and 18, enter the difference) ..... 19.	999999999 .00

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

20. Overpayment (If the sum of lines 17 and 18 is greater than line 16, enter the difference) ..... 20.	999999999 .00
21a. Portion of overpayment on line 20 to be APPLIED to next year's ESTIMATED tax ..... 21a.	999999999 .00
21b. Portion of overpayment on line 20 to be REFUNDED ..... 21b.	999999999 .00

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1234003

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MRS Insurance Premiums Tax Account Number 99 999999999

2014 Quarterly Estimated Tax

The 2014 quarterly tax payments may be made on an estimated basis, as long as the April and June installments each equal at least 35% of the total tax liability for 2013 or 35% of the total tax liability for 2014. The October installment must equal 15% of the total tax liability for 2013 or 15% of the total tax liability for 2014. See Form INS-1 for details. (36 M.R.S.A. § 2521-A).

Affidavit and Signature

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Date _____ Signature _____ Title _____

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

Contact Person _____ Phone # _____

Date _____ Preparer's Signature _____ Preparer's ID Number _____

Important: Your return must include required attachments. See page 3 of the instructions for more information.

If enclosing a check, make check payable to:
Treasurer, State of Maine
and MAIL WITH RETURN TO:
MAINE REVENUE SERVICES
P.O. BOX 1065
AUGUSTA, ME 04332-1065

If not enclosing a check,
MAIL RETURN TO:
MAINE REVENUE SERVICES
P.O. BOX 1064
AUGUSTA, ME 04332-1064