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04 **FORM INS-2**

05 **MAINE ESTIMATED MONTHLY RETURN FOR**  
06 **FIRE INVESTIGATION AND PREVENTION TAX**



07 **99**

08 **January, 2014**

09 \*1231000\*

10 **Due 1/31/2014**

11 Company \_\_\_\_\_ MRS Fire Tax Account Number **9999999999**  
12 Address \_\_\_\_\_  
13 \_\_\_\_\_  
14 \_\_\_\_\_  
15 \_\_\_\_\_  
16 \_\_\_\_\_  
17 \*Signature \_\_\_\_\_ **Estimated Payment** **99999999 .00**  
18 (see instructions below)  
19 Name/Title \_\_\_\_\_  
20 \_\_\_\_\_  
21 Telephone \_\_\_\_\_ **PAYMENT MUST ACCOMPANY RETURN**

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

24 Make check payable to:  
25 Treasurer, State of Maine  
26 Mail To : Maine Revenue Services  
27 P.O. Box 1065  
28 Augusta, ME 04332-1065

29 **INSTRUCTIONS**

30 **Estimated Payment.** Every fire insurance company or association that does business or collects premiums or assessments in Maine is required by statute  
31 to pay **1.4%** of the gross direct premiums for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders  
32 on direct fire premiums. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated  
33 total tax to be paid for the current calendar year.

34 **New for 2014.** PL 2013, Chapter 95, enacted May 13, 2013, requires the Bureau of Insurance to determine every 5 years the basis percentage of fire  
35 risk allocated to each line of insurance. The first determination, in October 2013, applies to tax periods beginning on or after January 1, 2014. **Insurance**  
36 **companies and associations must calculate their estimated tax payment on the basis of the updated allocation rates. Companies and associa-**  
37 **tions will no longer be able to calculate the tax on the basis of alternate ratios.** The new allocation rates will appear in Column E of the 2014 Form  
38 INS-5 as follows:

39 <b>Line 1a. Fire</b>	<b>100%</b>
40 <b>Line 1b. Inland Marine</b>	<b>21.24%</b>
41 <b>Line 1c. Aircraft Physical Damage</b>	<b>Actual</b>
42 <b>Line 1d. Auto – Private</b>	<b>1.91%</b>
43 <b>Line 1e. Auto – Commercial</b>	<b>6.93%</b>
44 <b>Line 1f. Farmowners Multiple Peril</b>	<b>47.56%</b>
45 <b>Line 1g. Homeowners Multiple Peril</b>	<b>39.99%</b>
46 <b>Line 1h. Commercial Multiple Peril</b>	<b>44.59%</b>
47 <b>Line 1i. All Other Fire Related</b>	<b>100%</b>

48 **Note:** Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically.  
49 See MRS Rule 102 on the MRS web site ([www.maine.gov/revenue](http://www.maine.gov/revenue), select Laws & Rules) for details.

50 **Interest & Penalty.** For calendar year 2014, the interest rate is 7%, compounded monthly. The penalty for failure to file a return on time is the greater  
51 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  
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53 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  
54 a maximum of 25% of the outstanding liability.

55 **FORM INS-5**

56 Estimated payments for the 2014 fire investigation and prevention tax must be reconciled on the 2014 Maine Form INS-5 due March 16, 2015. Any final  
57 amount due must be paid with the return.

58 **Statutory References.** This return is made in compliance with 25 M.R.S.A. § 2399 and 36 M.R.S.A. § 2521-A.

FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR FIRE INVESTIGATION AND PREVENTION TAX



99

February, 2014

\*1231000\*

Due 2/28/2014

Company, Address, \*Signature, Name/Title, Telephone, MRS Fire Tax Account Number 9999999999, Estimated Payment 99999999 .00

PAYMENT MUST ACCOMPANY RETURN

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

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

INSTRUCTIONS

Estimated Payment. Every fire insurance company or association that does business or collects premiums or assessments in Maine is required by statute to pay 1.4% of the gross direct premiums for fire risks written in Maine...

New for 2014. PL 2013, Chapter 95, enacted May 13, 2013, requires the Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line of insurance...

Table with 2 columns: Line (1a-1i) and Percentage (100%, 21.24%, Actual, 1.91%, 6.93%, 47.56%, 39.99%, 44.59%, 100%)

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

Interest & Penalty. For calendar year 2014, 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...

FORM INS-5

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FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR FIRE INVESTIGATION AND PREVENTION TAX



99

March, 2014

\*1231000\*

Due 3/312014

Company, Address, \*Signature, Name/Title, Telephone, MRS Fire Tax Account Number 9999999999, Estimated Payment 99999999 .00

PAYMENT MUST ACCOMPANY RETURN

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

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Estimated Payment. Every fire insurance company or association that does business or collects premiums or assessments in Maine is required by statute to pay 1.4% of the gross direct premiums for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders on direct fire premiums. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year.

New for 2014. PL 2013, Chapter 95, enacted May 13, 2013, requires the Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line of insurance. The first determination, in October 2013, applies to tax periods beginning on or after January 1, 2014. Insurance companies and associations must calculate their estimated tax payment on the basis of the updated allocation rates. Companies and associations will no longer be able to calculate the tax on the basis of alternate ratios. The new allocation rates will appear in Column E of the 2014 Form INS-5 as follows:

Table with 2 columns: Line description (e.g., Line 1a. Fire) and Percentage (e.g., 100%).

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FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX



99

May, 2014

\*1231000\*

Due 6/2/2014

Company \_\_\_\_\_ MRS Fire Tax Account Number 9999999999

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_ Estimated Payment 99999999 .00  
(see instructions below)

Name/Title \_\_\_\_\_

Telephone \_\_\_\_\_

**PAYMENT MUST ACCOMPANY RETURN**

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Mail To : Maine Revenue Services  
P.O. Box 1065  
Augusta, ME 04332-1065

INSTRUCTIONS

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Line 1a. Fire	100%
Line 1b. Inland Marine	21.24%
Line 1c. Aircraft Physical Damage	Actual
Line 1d. Auto – Private	1.91%
Line 1e. Auto – Commercial	6.93%
Line 1f. Farmowners Multiple Peril	47.56%
Line 1g. Homeowners Multiple Peril	39.99%
Line 1h. Commercial Multiple Peril	44.59%
Line 1i. All Other Fire Related	100%

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05 **MAINE ESTIMATED MONTHLY RETURN FOR**  
06 **FIRE INVESTIGATION AND PREVENTION TAX**



07 99

08 June, 2014

09 \*1231000\*

10 **Due 6/30/2014**

11 Company MRS Fire Tax Account Number 9999999999

12 Address \_\_\_\_\_

13  
14  
15  
16  
17 \*Signature \_\_\_\_\_ **Estimated Payment** 99999999 **.00**  
18 (see instructions below)

19 Name/Title \_\_\_\_\_

20 Telephone \_\_\_\_\_

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04 **FORM INS-2**

05 **MAINE ESTIMATED MONTHLY RETURN FOR**  
06 **FIRE INVESTIGATION AND PREVENTION TAX**



07 99

08 July, 2014

09 \*1231000\*

10 **Due 7/31/2014**

11 Company \_\_\_\_\_ MRS Fire Tax Account Number 9999999999  
12 Address \_\_\_\_\_  
13 \_\_\_\_\_  
14 \_\_\_\_\_  
15 \_\_\_\_\_  
16 \_\_\_\_\_  
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04 **FORM INS-2**

05 **MAINE ESTIMATED MONTHLY RETURN FOR**  
06 **FIRE INVESTIGATION AND PREVENTION TAX**



07 **99**

08 **August, 2014**

09 \*1231000\*

10 **Due 9/2/2014**

11 Company \_\_\_\_\_ MRS Fire Tax Account Number **9999999999**  
12  
13 Address \_\_\_\_\_  
14 \_\_\_\_\_  
15 \_\_\_\_\_  
16  
17 \*Signature \_\_\_\_\_ **Estimated Payment** **99999999 .00**  
18 (see instructions below)  
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FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX



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September, 2014

\*1231000\*

Due 9/30/2014

Company \_\_\_\_\_ MRS Fire Tax Account Number 9999999999

Address \_\_\_\_\_

\*Signature \_\_\_\_\_ Estimated Payment 99999999 .00  
(see instructions below)

Name/Title \_\_\_\_\_

Telephone \_\_\_\_\_

**PAYMENT MUST ACCOMPANY RETURN**

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

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FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR  
FIRE INVESTIGATION AND PREVENTION TAX



99

October, 2014

\*1231000\*

Due 10/31/2014

Company \_\_\_\_\_ MRS Fire Tax Account Number 9999999999  
Address \_\_\_\_\_  
\*Signature \_\_\_\_\_ Estimated Payment 99999999 .00  
(see instructions below)  
Name/Title \_\_\_\_\_  
Telephone \_\_\_\_\_

**PAYMENT MUST ACCOMPANY RETURN**

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

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

INSTRUCTIONS

**Estimated Payment.** Every fire insurance company or association that does business or collects premiums or assessments in Maine is required by statute to pay 1.4% of the gross direct premiums for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders on direct fire premiums. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year.

**New for 2014.** PL 2013, Chapter 95, enacted May 13, 2013, requires the Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line of insurance. The first determination, in October 2013, applies to tax periods beginning on or after January 1, 2014. **Insurance companies and associations must calculate their estimated tax payment on the basis of the updated allocation rates. Companies and associations will no longer be able to calculate the tax on the basis of alternate ratios.** The new allocation rates will appear in Column E of the 2014 Form INS-5 as follows:

Line 1a. Fire	100%
Line 1b. Inland Marine	21.24%
Line 1c. Aircraft Physical Damage	Actual
Line 1d. Auto – Private	1.91%
Line 1e. Auto – Commercial	6.93%
Line 1f. Farmowners Multiple Peril	47.56%
Line 1g. Homeowners Multiple Peril	39.99%
Line 1h. Commercial Multiple Peril	44.59%
Line 1i. All Other Fire Related	100%

**Note:** Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS web site ([www.maine.gov/revenue](http://www.maine.gov/revenue), select Laws & Rules) for details.

**Interest & Penalty.** For calendar year 2014, 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 becomes 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-5

Estimated payments for the 2014 fire investigation and prevention tax must be reconciled on the 2014 Maine Form INS-5 due March 16, 2015. Any final amount due must be paid with the return.

**Statutory References.** This return is made in compliance with 25 M.R.S.A. § 2399 and 36 M.R.S.A. § 2521-A.

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04 **FORM INS-2**

05 **MAINE ESTIMATED MONTHLY RETURN FOR**  
06 **FIRE INVESTIGATION AND PREVENTION TAX**



07 **99**

08 **November, 2014**

09 **Due 12/1/2014**

\*1231000\*

10

11 Company \_\_\_\_\_ MRS Fire Tax Account Number **9999999999**

12 Address \_\_\_\_\_

13 \_\_\_\_\_

14 \_\_\_\_\_

15 \_\_\_\_\_

16 \_\_\_\_\_

17 \*Signature \_\_\_\_\_ **Estimated Payment** **99999999 .00**  
(see instructions below)

18 Name/Title \_\_\_\_\_

19 Telephone \_\_\_\_\_

20

21 **PAYMENT MUST ACCOMPANY RETURN**

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

24 Make check payable to:  
25 Treasurer, State of Maine  
26 Mail To : Maine Revenue Services  
27 P.O. Box 1065  
28 Augusta, ME 04332-1065

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31 to pay **1.4%** of the gross direct premiums for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders  
32 on direct fire premiums. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated  
33 total tax to be paid for the current calendar year.

34 **New for 2014.** PL 2013, Chapter 95, enacted May 13, 2013, requires the Bureau of Insurance to determine every 5 years the basis percentage of fire  
35 risk allocated to each line of insurance. The first determination, in October 2013, applies to tax periods beginning on or after January 1, 2014. **Insurance**  
36 **companies and associations must calculate their estimated tax payment on the basis of the updated allocation rates. Companies and associa-**  
37 **tions will no longer be able to calculate the tax on the basis of alternate ratios.** The new allocation rates will appear in Column E of the 2014 Form  
38 INS-5 as follows:

39	<b>Line 1a. Fire</b>	<b>100%</b>
40	<b>Line 1b. Inland Marine</b>	<b>21.24%</b>
41	<b>Line 1c. Aircraft Physical Damage</b>	<b>Actual</b>
42	<b>Line 1d. Auto – Private</b>	<b>1.91%</b>
43	<b>Line 1e. Auto – Commercial</b>	<b>6.93%</b>
44	<b>Line 1f. Farmowners Multiple Peril</b>	<b>47.56%</b>
45	<b>Line 1g. Homeowners Multiple Peril</b>	<b>39.99%</b>
46	<b>Line 1h. Commercial Multiple Peril</b>	<b>44.59%</b>
47	<b>Line 1i. All Other Fire Related</b>	<b>100%</b>

48 **Note:** Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically.  
49 See MRS Rule 102 on the MRS web site ([www.maine.gov/revenue](http://www.maine.gov/revenue), select Laws & Rules) for details.

50

51

52 **Interest & Penalty.** For calendar year 2014, the interest rate is 7%, compounded monthly. The penalty for failure to file a return on time is the greater  
53 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  
54 the failure-to-file penalty becomes the greater of \$25 or 25% of the tax due.

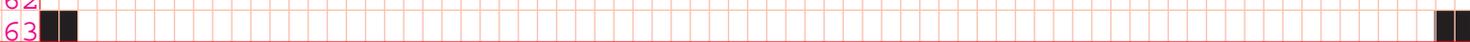
55 The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to  
56 a maximum of 25% of the outstanding liability.

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58 **FORM INS-5**

59 Estimated payments for the 2014 fire investigation and prevention tax must be reconciled on the 2014 Maine Form INS-5 due March 16, 2015. Any final  
60 amount due must be paid with the return.

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FIRE INVESTIGATION AND PREVENTION TAX

December, 2014



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\*1231000\*

Due 12/31/2014

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\*Signature \_\_\_\_\_ Estimated Payment 99999999 .00  
(see instructions below)  
Name/Title \_\_\_\_\_  
Telephone \_\_\_\_\_

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