

FORM INS-6

MAINE ESTIMATED PAYMENT RETURN FOR
NONADMITTED PREMIUMS TAX
(SELF PROCURED & SURPLUS LINES)
1st Payment 2014, 01/01/14 - 03/31/14



99

Due 4/30/2014

1232001

*Surplus Lines

Account Name

Account Number 9999999999

(Producer SSN, or if agency is filing, its EIN, followed by the numbers 01.
Self Procured filers: if individual, enter SSN; if entity, enter EIN.

Address

Except for self procured taxpayers, 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 calendar year.

**Signature

Estimated Payment

(from worksheet, line 3 below)

99999999 .00

Telephone

Company/
Employer

*Producer name or agency reporting on behalf of producer or self procured
person's/entity name. DO NOT ENTER LICENSE NUMBER.

PAYMENT MUST
ACCOMPANY RETURN

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

**Must be signed by Producer or company 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.

All filers, including Self Procured taxpayers, are required to also file Form INS-7, Nonadmitted Premiums Tax, annual reconciliation/return.

WORKSHEET: (NOTE: Self Procured filers enter 3% [.03] of net premiums [actual gross premiums currently charged less return premiums]
for this quarter on the estimated payment line above; do not complete worksheet below.)

Line 1: First Payment Tax Estimate. (35% of either 2013 tax paid or 2014 tax liability)..... \$ 99999999 .00

Line 2: Carryover From Prior Year. From 2013 Form INS-7, line 9a. Do not enter more
than line 1..... \$ 99999999 .00

Line 3: Estimated Payment. Subtract line 2 from line 1. Enter result here and also on estimated
payment line above. \$ 99999999 .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 (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
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.

STATUTORY REFERENCES

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

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04 ■ ■ **FORM INS-6**

**MAINE ESTIMATED PAYMENT RETURN FOR
NONADMITTED LINES PREMIUM TAX
(SELF PROCURED & SURPLUS LINES)
2nd Payment: 2014, 04/01/14 - 06/30/14**



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05
06
07 **Due 6/25/2014**

1232001

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11 *Surplus Lines

12 Account Name _____

Account Number 9999999999

(Producer SSN, or if agency is filing, its EIN, followed by the numbers 01.
Self Procured filers: if individual, enter SSN; if entity, enter EIN.

13 Address _____

Except for self procured taxpayers, the second payment of estimated tax must
be at least 35% of the total tax liability for either the preceding calendar year
or the current calendar year.

14
15
16
17
18 **Signature _____

Estimated Payment

(from worksheet, line 3 below)

99999999 .00

19 Telephone _____

20 Company/
21 Employer _____

22
23 *Producer name or agency reporting on behalf of producer or self procured
24 person's/entity name. DO NOT ENTER LICENSE NUMBER.

**PAYMENT MUST
ACCOMPANY RETURN**

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

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

27 **INSTRUCTIONS**

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

30 1. You are a risk retention group, or

31 2. Your annual tax obligation does not exceed \$1,000.

32 All filers, including Self Procured taxpayers, are required to also file Form INS-7, Nonadmitted Premiums Tax, annual reconciliation/return.

33 **WORKSHEET: (NOTE: Self Procured filers enter 3% [.03] of net premiums [actual gross premiums currently charged less return premiums]
34 for this quarter on the estimated payment line above; do not complete worksheet below.)**

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39 **Line 1: First Payment Tax Estimate.** (35% of either 2013 tax paid or 2014 tax liability)..... \$ 99999999 .00

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41 **Line 2: Carryover From Prior Year.** From 2013 Form INS-7, line 9a. Do not enter more
42 than line 1..... \$ 99999999 .00

43
44 **Line 3: Estimated Payment.** Subtract line 2 from line 1. Enter result here and also on estimated
45 payment line above. \$ 99999999 .00

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

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52 **INTEREST & PENALTY:**

53 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
54 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
55 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
56 thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

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59 **STATUTORY REFERENCES**

60 This return is made in compliance with 36 M.R.S.A. § 2521-A.
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1234567890123456789012345678901234567890123456789012345678901234567890123456789012345
04 ■■■ **FORM INS-6**

**MAINE ESTIMATED PAYMENT RETURN FOR
NONADMITTED LINES PREMIUMS TAX
(SELF PROCURED & SURPLUS LINES)
3rd Payment 2014, 07/01/14 - 09/30/14**



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05
06
07 **Due 10/31/2014**

1232001

09
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11 *Surplus Lines

12 Account Name _____

Account Number 9999999999

(Producer SSN, or if agency is filing, its EIN, followed by the numbers 01.
Self Procured filers: if individual, enter SSN; if entity, enter EIN.

13 Address _____

Except for self procured taxpayers, the third payment of estimated tax must be
at least 15% of the total tax liability for either the preceding calendar year or
the current calendar year.

14
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16
17
18 **Signature _____

Estimated Payment

(from worksheet, line 3 below)

99999999 .00

19 Telephone _____

20 Company/
21 Employer _____

22
23 *Producer name or agency reporting on behalf of producer or self procured
24 person's/entity name. DO NOT ENTER LICENSE NUMBER.

**PAYMENT MUST
ACCOMPANY RETURN**

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

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26 Chief Accounting Officer or Attorney-in-Fact of a Reciprocal Insurer.

27 **INSTRUCTIONS**

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31 2. Your annual tax obligation does not exceed \$1,000.

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34 **WORKSHEET: (NOTE: Self Procured filers enter 3% [.03] of net premiums [actual gross premiums currently charged less return premiums]
35 for this quarter on the estimated payment line above; do not complete worksheet below.)**

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55 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
56 thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

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