

FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR FIRE INVESTIGATION AND PREVENTION TAX



99

January, 2015

\*1231000\*

Due 02/02/2015

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...

25 M.R.S. § 2399 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 was made in October 2013 and 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.

Table with 2 columns: Line description (e.g., Line 1a. Fire) and Percentage (e.g., 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 2015, 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...

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 2015 fire investigation and prevention tax must be reconciled on the 2015 Maine Form INS-5 due March 16, 2016. Any final amount due must be paid with the return.

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

FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR FIRE INVESTIGATION AND PREVENTION TAX

February, 2015



99

Due 03/02/2015

\*1231000\*

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, 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.

25 M.R.S. § 2399 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 was made in October 2013 and 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 appear in Column E of Form INS-5 as follows:

Table with 2 columns: Line description (Line 1a. Fire, Line 1b. Inland Marine, Line 1c. Aircraft Physical Damage, Line 1d. Auto - Private, Line 1e. Auto - Commercial, Line 1f. Farmowners Multiple Peril, Line 1g. Homeowners Multiple Peril, Line 1h. Commercial Multiple Peril, Line 1i. All Other Fire Related) 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 2015, 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.

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FORM INS-5

Estimated payments for the 2015 fire investigation and prevention tax must be reconciled on the 2015 Maine Form INS-5 due March 16, 2016. Any final amount due must be paid with the return.

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

FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR FIRE INVESTIGATION AND PREVENTION TAX



99

March, 2015

\*1231000\*

Due 03/312015

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

PAYMENT MUST ACCOMPANY RETURN

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

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FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR FIRE INVESTIGATION AND PREVENTION TAX



99

April, 2015

\*1231000\*

Due 04/30/2015

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

PAYMENT MUST ACCOMPANY RETURN

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

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FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR FIRE INVESTIGATION AND PREVENTION TAX



99

May, 2015

\*1231000\*

Due 06/01/2015

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

PAYMENT MUST ACCOMPANY RETURN

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FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR FIRE INVESTIGATION AND PREVENTION TAX



99

June, 2015

\*1231000\*

Due 06/30/2015

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

PAYMENT MUST ACCOMPANY RETURN

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

FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR FIRE INVESTIGATION AND PREVENTION TAX



99

July, 2015

\*1231000\*

Due 07/31/2015

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...

25 M.R.S. § 2399 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 was made in October 2013 and 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.

Table with 2 columns: Line description (Line 1a. Fire, Line 1b. Inland Marine, etc.) and Percentage (100%, 21.24%, etc.)

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 2015, 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...

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FORM INS-5

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Statutory References. This return is made in compliance with 25 M.R.S. § 2399 and 36 M.R.S. § 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 **August, 2015**

09 \*1231000\*

10 **Due 08/31/2015**

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

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

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

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

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**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.

25 M.R.S. § 2399 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 was made in October 2013 and 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 appear in Column E of 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 2015, 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**

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

FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR FIRE INVESTIGATION AND PREVENTION TAX



99

September, 2015

\*1231000\*

Due 09/30/2015

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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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.

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Table with 2 columns: Line description and Percentage. Includes Fire (100%), Inland Marine (21.24%), Aircraft Physical Damage (Actual), Auto - Private (1.91%), Auto - Commercial (6.93%), Farmowners Multiple Peril (47.56%), Homeowners Multiple Peril (39.99%), Commercial Multiple Peril (44.59%), All Other Fire Related (100%).

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FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR FIRE INVESTIGATION AND PREVENTION TAX



99

October, 2015

\*1231000\*

Due 11/02/2015

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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FORM INS-2

MAINE ESTIMATED MONTHLY RETURN FOR FIRE INVESTIGATION AND PREVENTION TAX

November, 2015



99

Due 11/30/2015

\*1231000\*

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

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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 2015 fire investigation and prevention tax must be reconciled on the 2015 Maine Form INS-5 due March 16, 2016. Any final amount due must be paid with the return.

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

01  
02  
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04 **FORM INS-2**

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



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December, 2015

\*1231000\*

Due 12/31/2015

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.

25 M.R.S. § 2399 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 was made in October 2013 and 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 appear in Column E of 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 2015, 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.

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**FORM INS-5**

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