

FORM INS-1

MAINE ESTIMATED PAYMENT FOR
PREMIUMS AND/OR WORKERS' COMPENSATION
INSURANCE TAX



99

Due 05/02/2016

1st Payment 2016, 01/01/16- 03/31/16

1230001

Company: MRS Insurance Premiums Tax Account Number 9999999999
Address: 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: Estimated Payment (from worksheet, line 3 below) 99999999 .00
Name/Title
Telephone

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

ENCLOSE PAYMENT



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

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:

Table with 3 rows: Line 1: First Payment Tax Estimate (35% of either 2015 tax paid or 2016 tax liability) \$ 99999999 .00; Line 2: Carryover From Prior Year From 2015 Form INS-4, line 21a. 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 estimate payment line above. (Must not be less than zero) \$ 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 2016, 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

Estimated payments for the 2016 Insurance Premium Tax must be reconciled on the 2016 Maine Form INS-4, due March 15, 2017. Any final amount due must be paid with the return.

FORM INS-1

MAINE ESTIMATED PAYMENT FOR
PREMIUMS AND/OR WORKERS' COMPENSATION
INSURANCE TAX



99

Due 06/27/2016

2nd Payment 2016, 04/01/16- 06/30/16

1230001

Company: MRS Insurance Premiums Tax Account Number 9999999999
Address: 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 year.
*Signature: Estimated Payment (from worksheet, line 3 below) 99999999 .00
Name/Title
Telephone

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

ENCLOSE PAYMENT



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

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:

Table with 3 rows: Line 1: Second Payment Tax Estimate (35% of either 2015 tax paid or 2016 tax liability) \$ 99999999 .00; Line 2: Carryover From Prior Year From 2015 Form INS-4, line 21a. 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 estimate payment line above. (Must not be less than zero) \$ 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 2016, 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

Estimated payments for the 2016 Insurance Premium Tax must be reconciled on the 2016 Maine Form INS-4, due March 15, 2017. Any final amount due must be paid with the return.

FORM INS-1

MAINE ESTIMATED PAYMENT FOR
PREMIUMS AND/OR WORKERS' COMPENSATION
INSURANCE TAX



99

Due 10/31/2016

3rd Payment 2016, 07/01/16- 09/30/16

1230001

Company: MRS Insurance Premiums Tax Account Number 9999999999
Address: 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 year.
*Signature: Estimated Payment (from worksheet, line 3 below) 99999999 .00
Name/Title
Telephone

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

ENCLOSE PAYMENT



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

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:

Table with 3 rows: Line 1: Third Payment Tax Estimate (15% of either 2015 tax paid or 2016 tax liability) \$ 99999999 .00; Line 2: Carryover From Prior Year From 2015 Form INS-4, line 21a. 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 estimate payment line above. (Must not be less than zero) \$ 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 2016, 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

Estimated payments for the 2016 Insurance Premium Tax must be reconciled on the 2016 Maine Form INS-4, due March 15, 2017. Any final amount due must be paid with the return.