

FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT FOR FIRE INVESTIGATION AND PREVENTION TAX



99

January, 2016

Due 02/01/2016

\*1231000\*

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

Address \_\_\_\_\_

\_\_\_\_\_

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

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

Telephone \_\_\_\_\_

ENCLOSE PAYMENT

\*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 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 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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FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT FOR FIRE INVESTIGATION AND PREVENTION TAX



99

February, 2016

Due 02/29/2016

\*1231000\*

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

Address \_\_\_\_\_

\_\_\_\_\_

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

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

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99

March, 2016

Due 03/31/2016

\*1231000\*

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

Address \_\_\_\_\_

\_\_\_\_\_

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

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

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MAINE ESTIMATED MONTHLY PAYMENT FOR FIRE INVESTIGATION AND PREVENTION TAX

99

April, 2016



\*1231000\*

Due 05/05/2016

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

Address \_\_\_\_\_

\_\_\_\_\_

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

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

Telephone \_\_\_\_\_

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99

May, 2016



\*1231000\*

Due 05/31/2016

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

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99

June, 2016

Due 06/30/2016

\*1231000\*

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

Address \_\_\_\_\_

\_\_\_\_\_

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

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

Telephone \_\_\_\_\_

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99

July, 2016

Due 08/01/2016

\*1231000\*

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

Address \_\_\_\_\_

\_\_\_\_\_

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

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

Telephone \_\_\_\_\_

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99

August, 2016

Due 08/31/2016

\*1231000\*

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

Address \_\_\_\_\_

\_\_\_\_\_

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

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

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99

September, 2016



\*1231000\*

Due 09/30/2016

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

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99

October, 2016

Due 10/31/2016

\*1231000\*

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

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_ Estimated Payment 99999999 .00  
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Name/Title \_\_\_\_\_

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99

November, 2016

Due 11/30/2016

\*1231000\*

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

Address \_\_\_\_\_

\_\_\_\_\_

\*Signature \_\_\_\_\_ Estimated Payment 99999999 .00  
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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 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 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 2016 fire investigation and prevention tax must be reconciled on the 2016 Maine Form INS-5 due March 15, 2017. 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 PAYMENT FOR FIRE INVESTIGATION AND PREVENTION TAX

99

December, 2016



\*1231000\*

Due 01/03/2017

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

ENCLOSE PAYMENT

\*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

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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.

Table with 2 columns: Line (1a-1i) and Rate (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.

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FORM INS-5

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