



Due 02/01/2021

January, 2021

1731000

Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at www.maine.gov/revenue/publications/rules for details. Pay your tax electronically and eliminate the necessity of filing Form INS-2.

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

*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

Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

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 last determination was made in October 2018 and applies to tax periods beginning on or after January 1, 2019. Insurance companies and associations must calculate their estimated tax payment on the basis of the allocation rates below. Companies and associations may not calculate the tax on the basis of alternate ratios.

Table with 2 columns: Line of Business (Form INS-5, line 1) and Percentage of Premiums allocated to fire (Form INS-5, line 1, column E). Rows include Fire (100.00%), Inland Marine (26.56%), Aircraft Physical Damage (Actual), Auto - Private (2.16%), Auto - Commercial (7.28%), Farmowners Multiple Peril (67.05%), Homeowners Multiple Peril (44.11%), Commercial Multiple Peril (47.43%), and All Other Fire Related (100.00%).

Interest & Penalty. For calendar year 2021, the interest rate is 5%, 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, Annual Return. File Form INS-5 by March 15, 2022 to reconcile your 2021 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

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

Due 03/01/2021

February, 2021

1731000

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FORM INS-2

**MAINE ESTIMATED MONTHLY PAYMENT for
FIRE INVESTIGATION and PREVENTION TAX**



99

Due 03/31/2021

March, 2021

1731000

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Company <input style="width: 90%;" type="text"/> Address <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/> *Signature <input style="width: 90%;" type="text"/> Name/Title <input style="width: 90%;" type="text"/> Telephone <input style="width: 90%;" type="text"/>	MRS Fire Tax Account Number <input style="width: 90%;" type="text"/> Estimated Payment <input style="width: 80%;" type="text"/> . 00 <small>(see instructions below)</small> <p>ENCLOSE PAYMENT</p> <p>Make check payable to: Treasurer, State of Maine Mail to: Maine Revenue Services P.O. Box 1065 Augusta, ME 04332-1065</p> <p><small>Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330</small></p>
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Line of Business (Form INS-5, line 1)	Percentage of Premiums allocated to fire (Form INS-5, line 1, column E)
Line 1a. Fire.....	100.00%
Line 1b. Inland Marine.....	26.56%
Line 1c. Aircraft Physical Damage.....	Actual
Line 1d. Auto – Private.....	2.16%
Line 1e. Auto – Commercial.....	7.28%
Line 1f. Farmowners Multiple Peril.....	67.05%
Line 1g. Homeowners Multiple Peril.....	44.11%
Line 1h. Commercial Multiple Peril.....	47.43%
Line 1i. All Other Fire Related.....	100.00%

Interest & Penalty. For calendar year 2021, the interest rate is 5%, 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.

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FORM INS-2

**MAINE ESTIMATED MONTHLY PAYMENT for
FIRE INVESTIGATION and PREVENTION TAX**



99

Due 04/30/2021

April, 2021

1731000

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Company	<input type="text"/>	MRS Fire Tax Account Number	<input type="text"/>
Address	<input type="text"/>		
	<input type="text"/>		
*Signature	<input type="text"/>	Estimated Payment	<input type="text"/> . 00
		(see instructions below)	
Name/Title	<input type="text"/>		
Telephone	<input type="text"/>		

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Due 06/01/2021

May, 2021

1731000

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Due 06/30/2021

June, 2021

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Due 08/02/2021

July, 2021

1731000

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Due 08/31/2021

August, 2021

1731000

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Due 09/30/2021

September, 2021

1731000

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Due 11/01/2021

October, 2021

1731000

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Due 11/30/2021

November, 2021

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Due 12/31/2021

December, 2021

1731000

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