

FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT for FIRE INVESTIGATION and PREVENTION TAX



99

Due 01/31/2022

January, 2022

\*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

\*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.

25 M.R.S. § 2399 requires the Maine 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.

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%), All Other Fire Related (100.00%).

Interest & Penalty. For calendar year 2022, 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.

Form INS-5, Annual Return. File Form INS-5 by March 15, 2023 to reconcile your 2022 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

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Due 02/28/2022

February, 2022

\*1731000\*

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FORM INS-2

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99

Due 03/31/2022

March, 2022

\*1731000\*

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FORM INS-2

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Due 05/02/2022

April, 2022

\*1731000\*

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Due 05/31/2022

May, 2022

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Due 06/30/2022

June, 2022

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Due 08/01/2022

July, 2022

\*1731000\*

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Due 08/31/2022

August, 2022

\*1731000\*

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FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT for FIRE INVESTIGATION and PREVENTION TAX



99

Due 09/30/2022

September, 2022

\*1731000\*

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Due 10/31/2022

October, 2022

\*1731000\*

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Due 11/30/2022

November, 2022

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Due 01/03/2023

December, 2022

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