

1st Payment 2025
Due: April 30, 2025

2330001

Note: Certain taxpayers with large annual tax liabilities are **required** to remit tax payments electronically.
See MRS Rule 102 on the MRS website at maine.gov/revenue/publications/rules for details.
Use the MTP to file and pay electronically at revenue.maine.gov and eliminate the necessity of filing Form INS-1.

Company

Federal EIN

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).....

.00

Name/Title

Telephone

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

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:

Line 1: First Payment Tax Estimate. (35% of either 2024 tax paid or 2025 tax liability)..... \$ **.00**

Line 2: Carryover From Prior Year. From 2024 Form INS-4, line 23a. Do not enter more than line 1 .. \$ **.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)** \$ **.00**

Interest & Penalty. For calendar year 2025, the interest rate is 10%, 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, Annual Return. File Form INS-4 by March 16, 2026 to reconcile your 2025 insurance premiums tax liability and estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Statutory Reference. This return is made in compliance with 36 M.R.S. § 2521-A.

Use the Maine Tax Portal at revenue.maine.gov to file, pay, correspond with MRS, and manage your tax account.

Maine 
TAX PORTAL
revenue.maine.gov

Maine Estimated Payment for
Premiums and/or Workers' Compensation
Insurance Tax2nd Payment 2025
Due: June 25, 2025

2330001

Note: Certain taxpayers with large annual tax liabilities are **required** to remit tax payments electronically.
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Use the MTP to file and pay electronically at revenue.maine.gov and eliminate the necessity of filing Form INS-1.

Company

Federal EIN

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).....

.00

Name/Title

Telephone

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

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:

Line 1: Second Payment Tax Estimate. (35% of either 2024 tax paid or 2025 tax liability) \$ **.00**

Line 2: Carryover From Prior Year. From 2024 Form INS-4, line 23a. Do not enter more than line 1 .. \$ **.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)** \$ **.00**

Interest & Penalty. For calendar year 2025, the interest rate is 10%, 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, Annual Return. File Form INS-4 by March 16, 2026 to reconcile your 2025 insurance premiums tax liability and estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Statutory Reference. This return is made in compliance with 36 M.R.S. § 2521-A.

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Maine 
TAX PORTAL
revenue.maine.gov

Maine Estimated Payment for
Premiums and/or Workers' Compensation
Insurance Tax3rd Payment 2025
Due: October 31, 2025

2330001

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Use the MTP to file and pay electronically at revenue.maine.gov and eliminate the necessity of filing Form INS-1.

Company

Federal EIN

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).....

.00

Name/Title

Telephone

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

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:

Line 1: Third Payment Tax Estimate. (15% of either 2024 tax paid or 2025 tax liability) \$00

Line 2: Carryover From Prior Year. From 2024 Form INS-4, line 23a. Do not enter more than line 1 .. \$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)** \$00

Interest & Penalty. For calendar year 2025, the interest rate is 10%, 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, Annual Return. File Form INS-4 by March 16, 2026 to reconcile your 2025 insurance premiums tax liability and estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Statutory Reference. This return is made in compliance with 36 M.R.S. § 2521-A.

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