

Form INS-6**Maine Estimated Payment for
Nonadmitted Premiums Tax
(Self-Procured & Surplus Lines)****1st Payment 2025
Due: April 30, 2025****99**

2432001

Note: Certain taxpayers 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-6.

NOTE: If Producer is filing, enter name (last, first, middle initial) and SSN. If Agency is filing on behalf of Producer, enter Agency Name and EIN. Self-Procured filers: if individual, enter SSN; if entity, enter EIN. DO NOT ENTER LICENSE NUMBER below.

Producer or
Self-Procured
Individual:

Last Name

First name

MI

SSN

ORAgency or
Self-Procured
Entity:

Name

Federal EIN

Address

Contact Name

Telephone

Company/
Employer***Estimated Payment**

(from worksheet, line 3 below) ..

.00

*Individual Producers enter the name of your employer
or Agency.

Estimated Tax Payment Worksheet**You Must Make Estimated Payments, Unless:**

1. You are a Risk Retention Group, or
2. Your annual tax obligation does not exceed \$1,000

Line A: Enter the total tax liability for 2024..... \$ **.00**

Line B: Enter the total estimated tax liability for 2025..... \$ **.00**

**Line C: Enter the amount of premiums on contracts written during January 1 through
April 30, 2025.** \$ **.00**

Line 1: First Payment Tax Estimate. (You may elect to pay either 35% of line A or line B,
or 3% of line C.) \$ **.00**

Line 2: Carryover From Prior Year. From 2024 Form INS-7, line 9a. Do not enter more
than line 1..... \$ **.00**

Line 3: Estimated Payment. Subtract line 2 from line 1. Enter result here and also on estimated
payment line above \$ **.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-7, Annual Return. File Form INS-7, Nonadmitted Premiums Tax, annual reconciliation/return by March 16, 2026 to reconcile your 2025 Self-Procured and Surplus Lines tax liability and estimated 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

Form INS-6

Maine Estimated Payment for
Nonadmitted Premiums Tax
(Self-Procured & Surplus Lines)2nd Payment 2025
Due: June 25, 2025

99

2432001

Note: Certain taxpayers 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-6.

NOTE: If Producer is filing, enter name (last, first, middle initial) and SSN. If Agency is filing on behalf of Producer, enter Agency Name and EIN. Self-Procured filers: if individual, enter SSN; if entity, enter EIN. DO NOT ENTER LICENSE NUMBER below.

Producer or
Self-Procured
Individual:

Last Name

First name

MI

SSN

OR

Agency or
Self-Procured
Entity:

Name

Federal EIN

Address

Contact Name

Telephone

Company/
Employer*

Estimated Payment

(from worksheet, line 3 below) ..

.00

*Individual Producers enter the name of your employer
or Agency.

Estimated Tax Payment Worksheet

You Must Make Estimated Payments, Unless:

1. You are a Risk Retention Group, or
2. Your annual tax obligation does not exceed \$1,000

Line A: Enter the total tax liability for 2024..... \$

Line B: Enter the total estimated tax liability for 2025..... \$

Line C: Enter the amount of premiums on contracts written during May 1 through
June 25, 2025..... \$

Line 1: Second Payment Tax Estimate. (You may elect to pay either 35% of line A or line B,
or 3% of line C.) \$

Line 2: Carryover From Prior Year. From 2024 Form INS-7, line 9a. Do not enter more
than line 1..... \$

Line 3: Estimated Payment. Subtract line 2 from line 1. Enter result here and also on estimated
payment line above \$

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-7, Annual Return. File Form INS-7, Nonadmitted Premiums Tax, annual reconciliation/return by March 16, 2026 to reconcile your 2025 Self-Procured and Surplus Lines tax liability and estimated payments and to pay any additional tax due to avoid interest and penalty charges.

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Form INS-6

Maine Estimated Payment for
Nonadmitted Premiums Tax
(Self-Procured & Surplus Lines)

99

3rd Payment 2025
Due: October 31, 2025

2432001

Note: Certain taxpayers are required to remit tax payments electronically.
See MRS Rule 102 on the MRS website at [maine.gov/revenue/publications/rules](https://www.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-6.

NOTE: If Producer is filing, enter name (last, first, middle initial) and SSN. If Agency is filing on behalf of Producer, enter Agency Name and EIN. Self-Procured filers: if individual, enter SSN; if entity, enter EIN. DO NOT ENTER LICENSE NUMBER below.

Producer or
Self-Procured
Individual:

Last Name

First name

MI

SSN

OR

Agency or
Self-Procured
Entity:

Name

Federal EIN

Address

Contact Name

Telephone

Company/
Employer*

Estimated Payment

(from worksheet, line 3 below) ..

.00

*Individual Producers enter the name of your employer
or Agency.

Estimated Tax Payment Worksheet

You Must Make Estimated Payments, Unless:

1. You are a Risk Retention Group, or
2. Your annual tax obligation does not exceed \$1,000

Line A: Enter the total tax liability for 2024..... \$.00

Line B: Enter the total estimated tax liability for 2025..... \$.00

Line C: Enter the amount of premiums on contracts written during June 26 through
October 31, 2025. \$.00

Line 1: Third Payment Tax Estimate. (You may elect to pay either 15% of line A or line B,
or 3% of line C.) \$.00

Line 2: Carryover From Prior Year. From 2024 Form INS-7, line 9a. Do not enter more
than line 1 \$.00

Line 3: Estimated Payment. Subtract line 2 from line 1. Enter result here and also on estimated
payment line above \$.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.

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