



1st Payment 2026
Due: April 30, 2026

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
Address
*Signature
Name/Title
Telephone

Federal EIN

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.

Estimated Payment
(from worksheet, line 3 below)..... .00

*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 2025 tax paid or 2026 tax liability)..... \$	<input type="text"/>	.00
Line 2: Carryover From Prior Year. From 2025 Form INS-4, line 28a. Do not enter more than line 1 .. \$	<input type="text"/>	.00
Line 3: Estimated Payment. Subtract Line 2 from Line 1. Enter result here and on the Estimated Payment line above. (<i>Must not be less than zero</i>)	<input type="text"/>	.00

Interest & Penalty. For calendar year 2026, the interest rate is 9%, 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 15, 2027 to reconcile your 2026 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.





2nd Payment 2026
Due: June 25, 2026

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
Address
*Signature
Name/Title
Telephone

Federal EIN

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.

Estimated Payment
(from worksheet, line 3 below)..... .00

*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 2025 tax paid or 2026 tax liability)	\$	<input type="text"/>	.00
Line 2: Carryover From Prior Year. From 2025 Form INS-4, line 28a. Do not enter more than line 1 ..	\$	<input type="text"/>	.00
Line 3: Estimated Payment. Subtract Line 2 from Line 1. Enter result here and on the Estimated Payment line above. (<i>Must not be less than zero</i>)	\$	<input type="text"/>	.00

Interest & Penalty. For calendar year 2026, the interest rate is 9%, 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 15, 2027 to reconcile your 2026 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.





3rd Payment 2026
Due: November 2, 2026

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	<input type="text"/>	Federal EIN	<input type="text"/>
Address	<input type="text"/>	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	<input type="text"/>	Estimated Payment (from worksheet, line 3 below).....	<input type="text"/> .00
Name/Title	<input type="text"/>		
Telephone	<input type="text"/>		

*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 2025 tax paid or 2026 tax liability)	\$	<input type="text"/>	.00
Line 2: Carryover From Prior Year. From 2025 Form INS-4, line 28a. Do not enter more than line 1 ..	\$	<input type="text"/>	.00
Line 3: Estimated Payment. Subtract Line 2 from Line 1. Enter result here and on the Estimated Payment line above. (<i>Must not be less than zero</i>)	\$	<input type="text"/>	.00

Interest & Penalty. For calendar year 2026, the interest rate is 9%, 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 15, 2027 to reconcile your 2026 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.

