

Form INS-6

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



99

1st Payment 2026 Due: April 30, 2026

2432001

Note: Electronic filing and payment requirements. MRS Rule 104 (Filing of Maine Tax Returns) requires taxpayers and tax return preparers to file Maine insurance premiums tax returns electronically. MRS Rule 102 (Electronic Funds Transfer) requires taxpayers with a combined annual tax liability for all Maine taxes that is \$10,000 or more to pay all Maine taxes electronically. See maine.gov/revenue/publications/rules for details. File and pay electronically at revenue.maine.gov.

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

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 2025..... \$.00
Line B: Enter the total estimated tax liability for 2026..... \$.00
Line C: Enter the amount of premiums on contracts written during January 1 through April 30, 2026..... \$.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 2025 Form INS-7, line 13a. Do not enter more than line 1..... \$.00
Line 3: Estimated Payment. Subtract line 2 from line 1. Enter result here and on the Estimated Payment line above..... \$.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-7, Annual Return. File Form INS-7, Nonadmitted Premiums Tax, annual reconciliation/return by March 15, 2027 to reconcile your 2026 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.



Form INS-6

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



99

2nd Payment 2026 Due: June 25, 2026

2432001

Note: Electronic filing and payment requirements. MRS Rule 104 (Filing of Maine Tax Returns) requires taxpayers and tax return preparers to file Maine insurance premiums tax returns electronically. MRS Rule 102 (Electronic Funds Transfer) requires taxpayers with a combined annual tax liability for all Maine taxes that is \$10,000 or more to pay all Maine taxes electronically. See maine.gov/revenue/publications/rules for details. File and pay electronically at revenue.maine.gov.

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

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 2025..... \$.00
Line B: Enter the total estimated tax liability for 2026..... \$.00
Line C: Enter the amount of premiums on contracts written during May 1 through June 25, 2026..... \$.00
Line 1: Second 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 2025 Form INS-7, line 13a. Do not enter more than line 1..... \$.00
Line 3: Estimated Payment. Subtract line 2 from line 1. Enter result here and on the Estimated Payment line above..... \$.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-7, Annual Return. File Form INS-7, Nonadmitted Premiums Tax, annual reconciliation/return by March 15, 2027 to reconcile your 2026 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.

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Form INS-6

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



99

3rd Payment 2026 Due: November 2, 2026

2432001

Note: Electronic filing and payment requirements. MRS Rule 104 (Filing of Maine Tax Returns) requires taxpayers and tax return preparers to file Maine insurance premiums tax returns electronically. MRS Rule 102 (Electronic Funds Transfer) requires taxpayers with a combined annual tax liability for all Maine taxes that is \$10,000 or more to pay all Maine taxes electronically. See maine.gov/revenue/publications/rules for details. File and pay electronically at revenue.maine.gov.

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.

Form fields for Producer or Self-Procured Individual (Last Name, First name, MI, SSN), Agency or Self-Procured Entity (Name, Federal EIN), Address, Contact Name, Telephone, Company/Employer*, and Estimated Payment.

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

Worksheet lines A through 3 for tax liability and payment estimation, including fields for total tax liability, estimated tax liability, premiums on contracts, and carryover from prior year.

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...

Form INS-7, Annual Return. File Form INS-7, Nonadmitted Premiums Tax, annual reconciliation/return by March 15, 2027 to reconcile your 2026 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.

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