



1st Payment 2021  
DUE: APRIL 30, 2021


\*1730001\*

**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](http://www.maine.gov/revenue/publications/rules) for details.  
**Pay your insurance tax electronically and eliminate the necessity of filing Form INS-1.**

Company	<input type="text"/>	MRS Insurance Premiums Tax Account Number .....	<input type="text"/>
Address	<input type="text"/>	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	<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.

**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**

**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:**

<b>Line 1: First Payment Tax Estimate.</b> (35% of either 2020 tax paid or 2021 tax liability).....	\$	<input type="text"/>	.00
<b>Line 2: Carryover From Prior Year.</b> From 2020 Form INS-4, line 23a. Do not enter more than line 1 ..	\$	<input type="text"/>	.00
<b>Line 3: Estimated Payment.</b> Subtract Line 2 from Line 1. Enter result here and also on estimate payment line above. <i>(Must not be less than zero)</i> .....	\$	<input type="text"/>	.00

**Interest & Penalty.** For calendar year 2021, 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, 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, 2022 to reconcile your 2021 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.



2nd Payment 2021
DUE: JUNE 25, 2021

\*1730001\*

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 insurance tax electronically and eliminate the necessity of filing Form INS-1.

Company, Address, \*Signature, Name/Title, Telephone, MRS Insurance Premiums 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

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:

Table with 3 rows: Line 1: Second Payment Tax Estimate, Line 2: Carryover From Prior Year, Line 3: Estimated Payment. Columns include description, dollar amount, and final amount.

Interest & Penalty. For calendar year 2021, 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...

Form INS-4, Annual Return. File Form INS-4 by March 15, 2022 to reconcile your 2021 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.




3rd Payment 2021  
DUE: November 1, 2021

\*1730001\*

**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](http://www.maine.gov/revenue/publications/rules) for details.  
**Pay your insurance tax electronically and eliminate the necessity of filing Form INS-1.**

Company	<input type="text"/>	MRS Insurance Premiums Tax Account Number .....	<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 <i>(from worksheet, line 3 below)</i> .....	<input type="text"/> .00
Name/Title	<input type="text"/>		
Telephone	<input type="text"/>		

**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

\*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:**

<b>Line 1: Third Payment Tax Estimate.</b> (15% of either 2020 tax paid or 2021 tax liability) .....	\$	<input type="text"/>	.00
<b>Line 2: Carryover From Prior Year.</b> From 2020 Form INS-4, line 23a. Do not enter more than line 1 ..	\$	<input type="text"/>	.00
<b>Line 3: Estimated Payment.</b> Subtract Line 2 from Line 1. Enter result here and also on estimate payment line above. <i>(Must not be less than zero)</i> .....	\$	<input type="text"/>	.00

**Interest & Penalty.** For calendar year 2021, 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, 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, 2022 to reconcile your 2021 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.