

FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT for FIRE INVESTIGATION and PREVENTION TAX



99

Due 01/31/2022

January, 2022

1731000

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 tax electronically and eliminate the necessity of filing Form INS-2.

Company, Address, *Signature, Name/Title, Telephone, MRS Fire Tax Account Number, Estimated Payment .00, ENCLOSE PAYMENT

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

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

Estimated Payment. Every fire insurance company or association that does business or collects premiums or assessments in Maine is required by statute to pay 1.4% of the gross direct premiums for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders on direct fire premiums.

25 M.R.S. § 2399 requires the Maine Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line of insurance. The last determination was made in October 2018 and applies to tax periods beginning on or after January 1, 2019. Insurance companies and associations must calculate their estimated tax payment on the basis of the allocation rates below.

Table with 2 columns: Line of Business (Form INS-5, line 1) and Percentage of Premiums allocated to fire (Form INS-5, line 1, column E). Rows include Fire (100.00%), Inland Marine (26.56%), Aircraft Physical Damage (Actual), Auto - Private (2.16%), Auto - Commercial (7.28%), Farmowners Multiple Peril (67.05%), Homeowners Multiple Peril (44.11%), Commercial Multiple Peril (47.43%), All Other Fire Related (100.00%).

Interest & Penalty. For calendar year 2022, 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.

Form INS-5, Annual Return. File Form INS-5 by March 15, 2023 to reconcile your 2022 fire investigation and prevention tax liability with the estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

Statutory References. This return is made in compliance with 25 M.R.S. § 2399 and 36 M.R.S. § 2521-A.

FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT for FIRE INVESTIGATION and PREVENTION TAX



99

Due 02/28/2022

February, 2022

1731000

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Company, Address, *Signature, Name/Title, Telephone, MRS Fire Tax Account Number, Estimated Payment .00

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ENCLOSE PAYMENT

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Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

INSTRUCTIONS

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Statutory References. This return is made in compliance with 25 M.R.S. § 2399 and 36 M.R.S. § 2521-A.

FORM INS-2

**MAINE ESTIMATED MONTHLY PAYMENT for
FIRE INVESTIGATION and PREVENTION TAX**



99

Due 03/31/2022

March, 2022

1731000

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Pay your tax electronically and eliminate the necessity of filing Form INS-2.

Company	<input type="text"/>	MRS Fire Tax Account Number	<input type="text"/>
Address	<input type="text"/>		
	<input type="text"/>		
*Signature	<input type="text"/>	Estimated Payment	<input type="text"/> . 00
		(see instructions below)	
Name/Title	<input type="text"/>		
Telephone	<input type="text"/>	ENCLOSE PAYMENT	

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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

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25 M.R.S. § 2399 requires the Maine Bureau of Insurance to determine every 5 years the basis percentage of fire risk allocated to each line of insurance. The last determination was made in October 2018 and applies to tax periods beginning on or after January 1, 2019. **Insurance companies and associations must calculate their estimated tax payment on the basis of the allocation rates below. Companies and associations may not calculate the tax on the basis of alternate ratios.**

Line of Business (Form INS-5, line 1)	Percentage of Premiums allocated to fire (Form INS-5, line 1, column E)
Line 1a. Fire.....	100.00%
Line 1b. Inland Marine	26.56%
Line 1c. Aircraft Physical Damage	Actual
Line 1d. Auto – Private	2.16%
Line 1e. Auto – Commercial	7.28%
Line 1f. Farmowners Multiple Peril	67.05%
Line 1g. Homeowners Multiple Peril	44.11%
Line 1h. Commercial Multiple Peril	47.43%
Line 1i. All Other Fire Related	100.00%

Interest & Penalty. For calendar year 2022, 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 becomes 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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FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT for FIRE INVESTIGATION and PREVENTION TAX



99

Due 05/02/2022

April, 2022

1731000

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FORM INS-2

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99

Due 05/31/2022

May, 2022

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Due 06/30/2022

June, 2022

1731000

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FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT for FIRE INVESTIGATION and PREVENTION TAX



99

Due 08/01/2022

July, 2022

1731000

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Due 08/31/2022

August, 2022

1731000

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FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT for FIRE INVESTIGATION and PREVENTION TAX



99

Due 09/30/2022

September, 2022

1731000

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Company, Address, *Signature, Name/Title, Telephone, MRS Fire Tax Account Number, Estimated Payment .00

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FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT for FIRE INVESTIGATION and PREVENTION TAX



99

Due 10/31/2022

October, 2022

1731000

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FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT for FIRE INVESTIGATION and PREVENTION TAX



99

Due 11/30/2022

November, 2022

1731000

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FORM INS-2

MAINE ESTIMATED MONTHLY PAYMENT for FIRE INVESTIGATION and PREVENTION TAX



99

Due 01/03/2023

December, 2022

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