

2023

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax



99

Form INS-2

Due: January 31, 2023

2331000

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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

MRS Fire EIN 9999999999

Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX XX 99999

*Signature

Estimated Payment 99999999 .00 (see instructions below)

Name/Title XXXXXXXXXXXXXXXXXXXXXXX

Telephone 999 999 9999

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. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year.

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.

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%), and All Other Fire Related (100.00%).

Interest & Penalty. For calendar year 2023, the interest rate is 7%, 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.

Form INS-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 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.

2023

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax



99

Form INS-2

Due: February 28, 2023

2331000

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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

MRS Fire EIN 9999999999

Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX XX 99999

*Signature

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Name/Title XXXXXXXXXXXXXXXXXXXXXXXX

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2023

Maine Estimated Monthly Payment for
Fire Investigation and Prevention Tax



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Form INS-2

Due: March 31, 2023

2331000

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Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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*Signature

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(see instructions below)

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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

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. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year.

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%

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2023

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax



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Form INS-2

Due: May 1, 2023

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MRS Fire EIN 9999999999

Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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*Signature

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Name/Title XXXXXXXXXXXXXXXXXXXXXXXX

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Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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www.maine.gov/revenue/portal

2023

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax



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Form INS-2

Due: June 30, 2023

2331000

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Company XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

MRS Fire EIN 9999999999

Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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*Signature

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2023

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax



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Form INS-2

Due: July 31, 2023

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2023

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax



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Form INS-2

Due: August 31, 2023

2331000

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Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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2023

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax



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Form INS-2

Due: October 2, 2023

2331000

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Company XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

MRS Fire EIN 9999999999

Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX XX 99999

*Signature

Estimated Payment 99999999 .00 (see instructions below)

Name/Title XXXXXXXXXXXXXXXXXXXXXXXX

Telephone 999 999 9999

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Company XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

MRS Fire EIN 9999999999

Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX XX 99999

*Signature

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Name/Title XXXXXXXXXXXXXXXXXXXXXXXX

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Interest & Penalty. For calendar year 2023, the interest rate is 7%, 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.

Form INS-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 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.

2023

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax



99

Form INS-2

Due: November 30, 2023

2331000

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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

MRS Fire EIN 9999999999

Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX XX 99999

*Signature

Estimated Payment 99999999 .00 (see instructions below)

Name/Title XXXXXXXXXXXXXXXXXXXXXXXX

Telephone 999 999 9999

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. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year.

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.

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Interest & Penalty. For calendar year 2023, the interest rate is 7%, 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.

Form INS-5, Annual Return. File Form INS-5 by March 15, 2024 to reconcile your 2023 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.

2023

Maine Estimated Monthly Payment for Fire Investigation and Prevention Tax



99

Form INS-2

Due: January 2, 2024

2331000

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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

MRS Fire EIN 9999999999

Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX XX 99999

*Signature

Estimated Payment 99999999 .00 (see instructions below)

Name/Title XXXXXXXXXXXXXXXXXXXXXXXX

Telephone 999 999 9999

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

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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.