



2234001

Federal EIN	NAIC ID Number	Period Covered	Due Date
		January 1 - December 31, 2023	March 15, 2024

Business Name (Line 1) Business Name (Line 2) Street Address and/or Post Office Box City State ZIP Code	CHECK ALL THAT APPLY: <input type="checkbox"/> Initial return <input type="checkbox"/> Amended return <input type="checkbox"/> Final return <input type="checkbox"/> Risk retention group <input type="checkbox"/> Domiciled in Maine <input type="checkbox"/> Change of name/address
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Enter total assets reported on annual statement: .00

Part A – Maine Tax Computation

Premiums:

1a. Accident and Health Premiums	1a.	<input type="text"/>	.00
1b. Life Premiums	1b.	<input type="text"/>	.00
1c. Property and Casualty Premiums (other than Workers' Compensation Premiums).....	1c.	<input type="text"/>	.00
1d. Workers' Compensation Premiums	1d.	<input type="text"/>	.00
1e. Title Insurance Premiums	1e.	<input type="text"/>	.00
1f. Annuity Considerations received this tax year (See Instructions)	1f.	<input type="text"/>	.00
1g. Annuity Considerations received prior to January 1, 1999 taxable this year (See Instructions).....	1g.	<input type="text"/>	.00
1h. Other Premiums	1h.	<input type="text"/>	.00
1i. Total Premiums (Add lines 1a through 1h).....	1i.	<input type="text"/>	.00

Deductions from Schedule 1:

2. Direct return premiums or deposits thereon (Schedule 1, line 8, column A)	2.	<input type="text"/>	.00
3. Dividends paid, credited or allowed on direct premiums (Schedule 1, line 8, column B)	3.	<input type="text"/>	.00
4. Premiums exempt under qualified pension plans (Schedule 1, line 8, column C).....	4.	<input type="text"/>	.00
5. Other Deductions (Schedule 1, line 8, column D)	5.	<input type="text"/>	.00
6. Total Deductions (Add lines 2, 3, 4 and 5. Total should equal Schedule 1, line 8, column E).....	6.	<input type="text"/>	.00



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Tax:

7. Total net taxable premiums (Part A, line 1i minus line 6)..... 7.	<input type="text"/>	.00		
8. Net premiums on qualified group disability policies written by a large domestic insurer taxable at 2.55%..... 8a.	<input type="text"/>	X 2.55% =..... 8b.	<input type="text"/>	.00
9. Net premiums on qualified group disability and certified long-term care policies taxable at 1%..... 9a.	<input type="text"/>	X 1.00% =..... 9b.	<input type="text"/>	.00
10. Net premiums taxable at 2% (Line 7 less lines 8a and 9a)..... 10a.	<input type="text"/>	X 2.00% =... 10b.	<input type="text"/>	.00
11. Total Tax (Total of lines 8b, 9b, and 10b. Cannot be less than zero.)..... 11.			<input type="text"/>	.00

Part B – Retaliatory Tax Computation
from Schedule 2

Enter the United States Postal Service two letter state abbreviation for your state of incorporation:

12. Gross Premiums (Schedule 2, line 8, column A)..... 12.	<input type="text"/>	.00
13. Allowable Deductions (Schedule 2, line 8, column B)..... 13.	<input type="text"/>	.00
14. Net Taxable Premiums (Schedule 2, line 8, column C)..... 14.	<input type="text"/>	.00
15. Premium Tax on basis of state of incorporation (Schedule 2, line 8, column E)..... 15.	<input type="text"/>	.00

Part C – Tax Due

16. Enter the greater of Part A, line 11 or Part B, line 15..... 16.	<input type="text"/>	.00
17. Nonrefundable Tax Credits (Attach schedule - see instructions)..... 17.	<input type="text"/>	.00
18. Net Tax (line 16 minus line 17)..... 18.	<input type="text"/>	.00
19. Refundable Tax Credits (Attach schedule - see instructions)..... 19.	<input type="text"/>	.00
20. Estimated Payments..... 20.	<input type="text"/>	.00
21. Balance Due (if line 18 is greater than the sum of lines 19 and 20, enter the difference)..... 21.	<input type="text"/>	.00

Note: Taxpayers with annual tax liabilities of \$10,000 or more are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at www.maine.gov/revenue/publications/rules for details.

22. Overpayment (if the sum of lines 19 and 20 is greater than line 18, enter the difference)..... 22.	<input type="text"/>	.00
23a. Portion of overpayment on line 22 to be APPLIED to next year's ESTIMATED tax..... 23a.	<input type="text"/>	.00
23b. Portion of overpayment on line 22 to be REFUNDED..... 23b.	<input type="text"/>	.00



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2024 Estimated Tax

The 2024 tax payments must be made on an estimated basis. The April and June installments must each equal at least 35% of the total tax liability for 2023 or 35% of the total tax liability for 2024. The October installment must equal 15% of the total tax liability for 2023 or 15% of the total tax liability for 2024. See Form INS-1 for details. (36 M.R.S. § 2521-A).

Affidavit and Signature

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Date Signature Title

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

Contact Person Phone #

Email Address

Date Preparer's Signature Preparer's ID Number

Important: Your return must include required attachments. See page 3 of the instructions for more information.

Use the Maine Tax Portal at revenue.maine.gov to file, pay, correspond with MRS, and manage your account.



Schedule 1
Deductions by Premium Type
For Form INS-4, Part A, lines 2-6



2234004

Taxpayer Name Federal EIN Tax Year 2023

	Column A Direct Return Premiums	Column B *Dividends Paid	Column C *Qualified Pension Plans	Column D *Other Deductions	Column E Totals
1. Accident & Health	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Life	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Front End Annuity Considerations	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Property & Casualty (Exclude Title & Workers' Comp)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Title	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Workers' Comp	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Totals	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

*Columns B through D do not apply to Risk Retention Groups.

Enter line 8, column A amount on Form INS-4, line 2.
 Enter line 8, column B amount on Form INS-4, line 3.
 Enter line 8, column C amount on Form INS-4, line 4.
 Enter line 8, column D amount on Form INS-4, line 5. Attach documentation to support amount claimed.



Note: This schedule must be completed by all insurers not incorporated in Maine. All amounts must be in U.S. dollars.

Taxpayer Name Federal EIN Tax Year 2023

	Column A Gross Premiums	Column B Allowable Deductions	Column C Net Taxable Premiums	Column D *Tax Rate - State of Incorporation	Column E **Annual Tax Due
1. Accident & Health	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Life	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Annuity	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Property & Casualty (Excludes Title & Workers' Comp)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Title	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Workers' Comp	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Totals	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

*Column D - enter the tax rate as a decimal (for example, enter 2.5% as .025 or enter 3% as .03).

**Column E - if minimum tax applies, enter minimum tax. Do not include fees. (See Schedule 2 Instructions)

Enter line 8, column A amount on Form INS-4, line 12.

Enter line 8, column B amount on Form INS-4, line 13. Attach documentation to support amount claimed.

Enter line 8, column C amount on Form INS-4, line 14.

Enter line 8, column E amount on Form INS-4, line 15.