

Form INS-4
2023

Maine Revenue Services
Insurance Premiums Tax Return



99

2234001

Federal EIN	NAIC ID Number	Period Covered	Due Date
99 9999999	99999	January 1 - December 31, 2023	March 15, 2024

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			<input checked="" type="checkbox"/> Initial return	
Business Name (Line 1)			<input checked="" type="checkbox"/> Amended return	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			<input checked="" type="checkbox"/> Final return	
Business Name (Line 2)			<input checked="" type="checkbox"/> Risk retention group	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			<input checked="" type="checkbox"/> Domiciled in Maine	
Street Address and/or Post Office Box			<input checked="" type="checkbox"/> Change of name/address	
XXXXXXXXXXXXXXXXXXXX	XX	99999		
City	State	ZIP Code		

Enter total assets reported on annual statement: 999999999999 .00

Part A – Maine Tax Computation

Premiums:			
1a. Accident and Health Premiums	1a.	999999999	.00
1b. Life Premiums	1b.	999999999	.00
1c. Property and Casualty Premiums (other than Workers' Compensation Premiums).....	1c.	999999999	.00
1d. Workers' Compensation Premiums	1d.	999999999	.00
1e. Title Insurance Premiums	1e.	999999999	.00
1f. Annuity Considerations received this tax year (See Instructions)	1f.	999999999	.00
1g. Annuity Considerations received prior to January 1, 1999 taxable this year (See Instructions).....	1g.	999999999	.00
1h. Other Premiums	1h.	999999999	.00
1i. Total Premiums (Add lines 1a through 1h).....	1i.	999999999	.00

Deductions from Schedule 1:			
2. Direct return premiums or deposits thereon (Schedule 1, line 8, column A)	2.	999999999	.00
3. Dividends paid, credited or allowed on direct premiums (Schedule 1, line 8, column B)	3.	999999999	.00
4. Premiums exempt under qualified pension plans (Schedule 1, line 8, column C).....	4.	999999999	.00
5. Other Deductions (Schedule 1, line 8, column D)	5.	999999999	.00
6. Total Deductions (Add lines 2, 3, 4 and 5. Total should equal Schedule 1, line 8, column E).....	6.	999999999	.00

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Federal EIN 99 99999999

Tax:

Table with 11 rows of tax calculations including Total net taxable premiums, Net premiums on qualified group disability policies, and Total Tax.

Part B – Retaliatory Tax Computation from Schedule 2

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

Table with 5 rows of retaliatory tax calculations including Gross Premiums, Allowable Deductions, Net Taxable Premiums, and Premium Tax on basis of state of incorporation.

Part C – Tax Due

Table with 5 rows of tax due calculations including Net Tax, Refundable Tax Credits, Estimated Payments, and Balance Due.

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.

Table with 3 rows of overpayment calculations including Overpayment, Portion of overpayment on line 22 to be APPLIED, and Portion of overpayment on line 22 to be REFUNDED.

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Federal EIN 99 99999999

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.



Form INS-4
2023

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



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2234004

Taxpayer Name XXXXXXXXXXXXXXXXXXXX Federal EIN 99 9999999 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	999999999	999999999	999999999	999999999	999999999
2. Life	999999999	999999999	999999999	999999999	999999999
3. Front End Annuity Considerations	999999999	999999999	999999999	999999999	999999999
4. Property & Casualty (Exclude Title & Workers' Comp)	999999999	999999999	999999999	999999999	999999999
5. Title	999999999	999999999	999999999	999999999	999999999
6. Workers' Comp	999999999	999999999	999999999	999999999	999999999
7. Other	999999999	999999999	999999999	999999999	999999999
8. Totals	999999999	999999999	999999999	999999999	999999999

*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.

Form INS-4

Schedule 2
Retaliatory Tax



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2023

For Form INS-4, Part B, Lines 12-15

2234005

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

Taxpayer Name XXXXXXXXXXXXXXXXXXXX Federal EIN 99 9999999 Tax Year 2023

Table with 5 columns: Column A (Gross Premiums), Column B (Allowable Deductions), Column C (Net Taxable Premiums), Column D (*Tax Rate - State of Incorporation), and Column E (**Annual Tax Due). Rows include categories like Accident & Health, Life, Annuity, Property & Casualty, Title, Workers' Comp, and Other, ending with a Totals row.

*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.