



2234001

Federal EIN 99 9999999	NAIC ID Number 99999	Period Covered January 1 - December 31, 2023	Due Date March 15, 2024
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XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Business Name (Line 1)		CHECK ALL THAT APPLY: <input checked="" type="checkbox"/> Initial return <input checked="" type="checkbox"/> Amended return <input checked="" type="checkbox"/> Final return <input checked="" type="checkbox"/> Risk retention group <input checked="" type="checkbox"/> Domiciled in Maine <input checked="" type="checkbox"/> Change of name/address
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Business Name (Line 2)		
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Street Address and/or Post Office Box		
XXXXXXXXXXXXXXXXXXXXXXX City	XX 99999 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



2023

2234002

Federal EIN 99 99999999

Tax:

7. Total net taxable premiums (Part A, line 1i minus line 6)..... 7.	9999999999	.00		
8. Net premiums on qualified group disability policies written by a large domestic insurer taxable at 2.55%..... 8a.	9999999999	X 2.55% =..... 8b.	9999999999	.00
9. Net premiums on qualified group disability and certified long-term care policies taxable at 1%..... 9a.	9999999999	X 1.00% =..... 9b.	9999999999	.00
10. Net premiums taxable at 2% (Line 7 less lines 8a and 9a)..... 10a.	9999999999	X 2.00% =... 10b.	9999999999	.00
11. Total Tax (Total of lines 8b, 9b, and 10b. Cannot be less than zero.)..... 11.			9999999999	.00

Part B – Retaliatory Tax Computation from Schedule 2

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

12. Gross Premiums (Schedule 2, line 8, column A)..... 12.	9999999999	.00
13. Allowable Deductions (Schedule 2, line 8, column B)..... 13.	9999999999	.00
14. Net Taxable Premiums (Schedule 2, line 8, column C)..... 14.	9999999999	.00
15. Premium Tax on basis of state of incorporation (Schedule 2, line 8, column E)..... 15.	9999999999	.00

Part C – Tax Due

16. Enter the greater of Part A, line 11 or Part B, line 15..... 16.	9999999999	.00
17. Nonrefundable Tax Credits (Attach schedule - see instructions)..... 17.	9999999999	.00
18. Net Tax (line 16 minus line 17)..... 18.	9999999999	.00
19. Refundable Tax Credits (Attach schedule - see instructions)..... 19.	9999999999	.00
20. Estimated Payments..... 20.	9999999999	.00
21. Balance Due (if line 18 is greater than the sum of lines 19 and 20, enter the difference)..... 21.	9999999999	.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.	9999999999	.00
23a. Portion of overpayment on line 22 to be APPLIED to next year's ESTIMATED tax..... 23a.	9999999999	.00
23b. Portion of overpayment on line 22 to be REFUNDED..... 23b.	9999999999	.00

2023

Insurance Premiums Tax Return



99

2234003

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.



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



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" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>
2. Life	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>
3. Front End Annuity Considerations	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>
4. Property & Casualty (Exclude Title & Workers' Comp)	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>
5. Title	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>
6. Workers' Comp	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>
7. Other	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>
8. Totals	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="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.



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

	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" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="9999"/>	<input type="text" value="999999999"/>
2. Life	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="9999"/>	<input type="text" value="999999999"/>
3. Annuity	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="9999"/>	<input type="text" value="999999999"/>
4. Property & Casualty (Excludes Title & Workers' Comp)	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="9999"/>	<input type="text" value="999999999"/>
5. Title	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="9999"/>	<input type="text" value="999999999"/>
6. Workers' Comp	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="9999"/>	<input type="text" value="999999999"/>
7. Other	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="9999"/>	<input type="text" value="999999999"/>
8. Totals	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value="999999999"/>	<input type="text" value=""/>	<input type="text" value="999999999"/>

*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.