

Form INS-4
2024

Maine Revenue Services
Insurance Premiums Tax Return



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2434001

Federal EIN	NAIC ID Number	Period Covered	Due Date
99 9999999	99999	January 1 - December 31, 2024	March 17, 2025

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			CHECK ALL THAT APPLY:	
Business Name (Line 1)	<input checked="" type="checkbox"/>	Initial return		
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	Amended return		
Business Name (Line 2)	<input checked="" type="checkbox"/>	Final return		
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	Risk retention group		
Street Address and/or Post Office Box	<input checked="" type="checkbox"/>	Domiciled in Maine		
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	Change of name/address		
City	XX	State	99999	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. Line 7: Total net taxable premiums (Part A, line 1i minus line 6) 999999999 .00. Line 8: Net premiums on qualified group disability policies written by a large domestic insurer taxable at 2.55% 999999999 X 2.55% = 8b. 999999999 .00. Line 9: Net premiums on qualified group disability and certified long-term care policies taxable at 1% 999999999 X 1.00% = 9b. 999999999 .00. Line 10: Net premiums taxable at 2% (Line 7 less lines 8a and 9a) 999999999 X 2.00% = 10b. 999999999 .00. Line 11: Total tax (Total of lines 8b, 9b, and 10b. Cannot be less than zero.) 999999999 .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

Table with 5 rows of retaliatory tax computation. Line 12: Gross premiums (Schedule 2, line 8, column A) 999999999 .00. Line 13: Allowable deductions (Schedule 2, line 8, column B) 999999999 .00. Line 14: Net taxable premiums (Schedule 2, line 8, column C) 999999999 .00. Line 15: Premium tax on basis of state of incorporation (Schedule 2, line 8, column E) 999999999 .00.

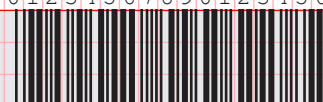
Part C – Tax Due / Overpayment

Table with 10 rows of tax due/overpayment calculations. Line 16: Enter the greater of Part A, line 11 or Part B, line 15 999999999 .00. Line 17: Nonrefundable tax credits (Attach schedule - see instructions) 999999999 .00. Line 18: Net tax. Line 16 minus line 17. (Do not enter an amount less than zero.) 999999999 .00. Line 19: Refundable tax credits (Attach schedule - see instructions) 999999999 .00. Line 20: 2024 estimated payments, 2023 credit carried forward, and payments made with original return 999999999 .00. Line 21: If this is an amended return, enter overpayment, if any, on original return 999999999 .00. Line 22: Line 19 plus line 20 minus line 21 (if negative, enter a minus sign to the left of number.) 999999999 .00. Line 23: Tax due. If line 18 is greater than line 22, subtract line 22 from line 18. 999999999 .00. Line 24: Overpayment. If line 22 is greater than line 18, subtract line 18 from line 22. 999999999 .00. Line 25: Underpayment of estimated tax. (Enclose Form INS-UET, if applicable) 999999999 .00. Line 26: Total amount due. If you completed line 23, add lines 23 and 25. Pay in full with return. 999999999 .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 maine.gov/revenue/publications/rules for details.

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Federal EIN 99 99999999

27. Net overpayment. If you completed line 24, subtract line 25 from line 24.

Note: If negative, enter as amount due on line 26..... 27. 999999999 .00

28. Amount of line 27 to be:

28a. Credited to next year's estimated tax. 999999999 .00 28b. Refunded 999999999 .00

2025 Estimated Tax

The 2025 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 2024 or 35% of the total tax liability for 2025. The October installment must equal 15% of the total tax liability for 2024 or 15% of the total tax liability for 2025. 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.



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**Form INS-4
2024**

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



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Taxpayer Name XXXXXXXXXXXXXXXXXXXX Federal EIN 99 9999999 Tax Year 2024

	Column A Direct Return Premiums	Column B *Dividends Paid	Column C *Qualified Pension Plans	Column D *Other Deductions	Column E Totals
1. Accident & Health	999999999.00	999999999.00	999999999.00	999999999.00	999999999.00
2. Life	999999999.00	999999999.00	999999999.00	999999999.00	999999999.00
3. Front End Annuity Considerations	999999999.00	999999999.00	999999999.00	999999999.00	999999999.00
4. Property & Casualty (Exclude Title & Workers' Comp)	999999999.00	999999999.00	999999999.00	999999999.00	999999999.00
5. Title	999999999.00	999999999.00	999999999.00	999999999.00	999999999.00
6. Workers' Comp	999999999.00	999999999.00	999999999.00	999999999.00	999999999.00
7. Other	999999999.00	999999999.00	999999999.00	999999999.00	999999999.00
8. Totals	999999999.00	999999999.00	999999999.00	999999999.00	999999999.00

*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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2024

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

2434005

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 2024

Table with 5 columns: 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). Rows include categories like Accident & Health, Life, Annuity, Property & Casualty, Title, Workers' Comp, and Other.

*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.