Form INS-1

1st Payment 2025 Due: April 30, 2025

Maine Estimated Payment for Premiums and/or Workers' Compensation Insurance Tax



2330001

Revised: December 2024

Note: Certain taxpayers with large annual tax liabilities are **required** to remit tax payments electronically. See MRS Rule 102 on the MRS website at maine.gov/revenue/publications/rules for details.

Use the MTP to file and pay electronically at revenue.maine.gov and eliminate the necessity of filing Form INS-1.

Company		Federal EIN	
Address			
		The first payment of estimated tax must be at le either the preceding calendar year or the curre	•
*Signature		Estimated Payment (from worksheet, line 3 below)	.00
Name/Title			
Telephone			
	gned by President, Treasurer, Secretary, Chief g Officer, or Attorney-in-Fact of a Reciprocal Insurer.		
		Instructions	
You Must Ma	ake Estimated Payments, Unless:		
	u are a Risk Retention Group, or ur annual tax obligation does not exceed \$1,000.		
Worksheet:			
	First Payment Tax Estimate. (35% of either 2024 tax	x paid or 2025 tax liability)\$.00
Line 2: (Carryover From Prior Year. From 2024 Form INS-4,	line 23a. Do not enter more than line 1 \$.00
	Estimated Payment. Subtract Line 2 from Line 1. En		.00
ķ	payment line above. (Must not be less than zero)	\$.00
of \$25 or 109 case the failu	enalty. For calendar year 2025, the interest rate is 10% of the tax due, unless the return is filed more than 6 ure-to-file penalty is the greater of \$25 or 25% of the taken month or fraction thereof during which the failure of	0 days after the receipt of a demand notice from ax due. The penalty for failure to pay a tax liability	the state tax assessor, in which y timely is 1% of the outstanding
	Annual Return. File Form INS-4 by March 16, 2026 by additional tax due to avoid interest and penalty cha		liability and estimated tax payments
Statutory Re	eference. This return is made in compliance with 36 M	1.R.S. § 2521-A.	
Use	the Maine Tax Portal at <u>revenue.maine.gov</u> to	o file, pay, correspond with MRS, and ma	anage your tax account.
		ine <u> </u>	

revenue.maine.gov

Form INS-1

2nd Payment 2025

Due: June 25, 2025

Maine Estimated Payment for Premiums and/or Workers' Compensation Insurance Tax



2330001

Revised: December 2024

Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at maine.gov/revenue/publications/rules for details.

Use the MTP to file and pay electronically at revenue.maine.gov and eliminate the necessity of filing Form INS-1.

Company		Federal EIN	
Address			
Address		The second payment of estimated tax must be for either the preceding calendar year or the co	
*Signature		Estimated Payment	.00
Signature		(from worksheet, line 3 below)	.00
Name/Title			
Telephone			
	ned by President, Treasurer, Secretary, Chief Officer, or Attorney-in-Fact of a Reciprocal Insurer.		
	ı	Instructions	
You Must Ma	ke Estimated Payments, Unless:		
1. You	are a Risk Retention Group, or		
	annual tax obligation does not exceed \$1,000.		
Worksheet:			0.0
Line 1: So	econd Payment Tax Estimate. (35% of either 2024	tax paid or 2025 tax liability)\$.00
			0.0
Line 2: C	arryover From Prior Year. From 2024 Form INS-4, li	ine 23a. Do not enter more than line 1 \$.00
	stimated Payment. Subtract Line 2 from Line 1. Ent		.00
pa	ayment line above. (Must not be less than zero)	\$.00
of \$25 or 10% case the failur	nalty. For calendar year 2025, the interest rate is 10% of the tax due, unless the return is filed more than 60 e-to-file penalty is the greater of \$25 or 25% of the tach month or fraction thereof during which the failure co	O days after the receipt of a demand notice from x due. The penalty for failure to pay a tax liability	the state tax assessor, in which y timely is 1% of the outstanding
	Annual Return. File Form INS-4 by March 16, 2026 by additional tax due to avoid interest and penalty char		liability and estimated tax payments
Statutory Ref	ference. This return is made in compliance with 36 M	.R.S. § 2521-A.	
Use t	he Maine Tax Portal at <u>revenue.maine.gov</u> to	o file, pay, correspond with MRS, and ma	anage your tax account.
	Ma	ine 🖳	
		PORTAL	

revenue.maine.gov

Form INS-1

3rd Payment 2025 Due: October 31, 2025

Maine Estimated Payment for Premiums and/or Workers' Compensation Insurance Tax



2330001

Revised: December 2024

Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at maine.gov/revenue/publications/rules for details.

Use the MTP to file and pay electronically at revenue.maine.gov and eliminate the necessity of filing Form INS-1.

Company		Federal EIN			
Address					
, idai ooo		The third payment of estimated tax must be at for either the preceding calendar year or the cu	•		
*Signature		Estimated Payment	.00		
Signature		(from worksheet, line 3 below)	.00		
Name/Title					
Telephone					
	gned by President, Treasurer, Secretary, Chief g Officer, or Attorney-in-Fact of a Reciprocal Insurer.				
		Instructions			
You Must M	ake Estimated Payments, Unless:				
	u are a Risk Retention Group, or ur annual tax obligation does not exceed \$1,000.				
Worksheet:					
Line 1: Third Payment Tax Estimate. (15% of either 2024 tax paid or 2025 tax liability)\$					
Line 2:	Carryover From Prior Year. From 2024 Form INS-4,	line 23a. Do not enter more than line 1 \$.00		
	Line 3: Estimated Payment. Subtract Line 2 from Line 1. Enter result here and also on estimate				
I	payment line above. (Must not be less than zero)	\$.00		
of \$25 or 10° case the fail	Penalty. For calendar year 2025, the interest rate is 10% of the tax due, unless the return is filed more than 6 ure-to-file penalty is the greater of \$25 or 25% of the tach month or fraction thereof during which the failure of	60 days after the receipt of a demand notice from ax due. The penalty for failure to pay a tax liabilit	the state tax assessor, in which by timely is 1% of the outstanding		
	, Annual Return. File Form INS-4 by March 16, 2026 ny additional tax due to avoid interest and penalty cha		liability and estimated tax payments		
Statutory R	eference. This return is made in compliance with 36 M	M.R.S. § 2521-A.			
Use		ine PORTAL	anage your tax account.		
	IAA	PURIAL			

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