



1st Payment 2025  
Due: April 30, 2025

\*2330001\*

**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](http://maine.gov/revenue/publications/rules) for details.  
**Use the MTP to file and pay electronically at [revenue.maine.gov](http://revenue.maine.gov) and eliminate the necessity of filing Form INS-1.**

Company   
Address   
\*Signature   
Name/Title   
Telephone

Federal EIN

The first payment of estimated tax must be at least 35% of the total tax liability for either the preceding calendar year or the current year.

**Estimated Payment**  
(from worksheet, line 3 below).....  .00

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

**Instructions**

**You Must Make Estimated Payments, Unless:**

- 1. You are a Risk Retention Group, or
- 2. Your annual tax obligation does not exceed \$1,000.

**Worksheet:**

<b>Line 1: First Payment Tax Estimate.</b> (35% of either 2024 tax paid or 2025 tax liability)..... \$	<input type="text"/>	.00
<b>Line 2: Carryover From Prior Year.</b> From 2024 Form INS-4, line 23a. Do not enter more than line 1 .. \$	<input type="text"/>	.00
<b>Line 3: Estimated Payment.</b> Subtract Line 2 from Line 1. Enter result here and also on estimate payment line above. <b>(Must not be less than zero)</b> .....	<input type="text"/>	.00

**Interest & Penalty.** For calendar year 2025, the interest rate is 10%, compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 60 days after the receipt of a demand notice from the state tax assessor, in which case the failure-to-file penalty is the greater of \$25 or 25% of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

**Form INS-4, Annual Return.** File Form INS-4 by March 16, 2026 to reconcile your 2025 insurance premiums tax liability and estimated tax payments and to pay any additional tax due to avoid interest and penalty charges.

**Statutory Reference.** This return is made in compliance with 36 M.R.S. § 2521-A.

Use the Maine Tax Portal at [revenue.maine.gov](http://revenue.maine.gov) to file, pay, correspond with MRS, and manage your tax account.





2nd Payment 2025  
Due: June 25, 2025

\*2330001\*

**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](http://maine.gov/revenue/publications/rules) for details.  
**Use the MTP to file and pay electronically at [revenue.maine.gov](http://revenue.maine.gov) and eliminate the necessity of filing Form INS-1.**

Company	<input type="text"/>	Federal EIN	<input type="text"/>
Address	<input type="text"/>	The second payment of estimated tax must be at least 35% of the total tax liability for either the preceding calendar year or the current year.	
*Signature	<input type="text"/>	Estimated Payment (from worksheet, line 3 below).....	<input type="text"/> .00
Name/Title	<input type="text"/>		
Telephone	<input type="text"/>		

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

**Instructions**

**You Must Make Estimated Payments, Unless:**

1. You are a Risk Retention Group, or
2. Your annual tax obligation does not exceed \$1,000.

**Worksheet:**

<b>Line 1: Second Payment Tax Estimate.</b> (35% of either 2024 tax paid or 2025 tax liability) .....	\$	<input type="text"/>	.00
<b>Line 2: Carryover From Prior Year.</b> From 2024 Form INS-4, line 23a. Do not enter more than line 1 ..	\$	<input type="text"/>	.00
<b>Line 3: Estimated Payment.</b> Subtract Line 2 from Line 1. Enter result here and also on estimate payment line above. <b>(Must not be less than zero)</b> .....	\$	<input type="text"/>	.00

**Interest & Penalty.** For calendar year 2025, the interest rate is 10%, compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 60 days after the receipt of a demand notice from the state tax assessor, in which case the failure-to-file penalty is the greater of \$25 or 25% of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

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**Statutory Reference.** This return is made in compliance with 36 M.R.S. § 2521-A.

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3rd Payment 2025  
Due: October 31, 2025

\*2330001\*

**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](http://maine.gov/revenue/publications/rules) for details.  
**Use the MTP to file and pay electronically at [revenue.maine.gov](http://revenue.maine.gov) and eliminate the necessity of filing Form INS-1.**

Company   
Address   
\*Signature   
Name/Title   
Telephone

Federal EIN

The third payment of estimated tax must be at least 15% of the total tax liability for either the preceding calendar year or the current year.

**Estimated Payment**  
(from worksheet, line 3 below).....  .00

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

**Instructions**

**You Must Make Estimated Payments, Unless:**

- 1. You are a Risk Retention Group, or
- 2. Your annual tax obligation does not exceed \$1,000.

**Worksheet:**

<b>Line 1: Third Payment Tax Estimate.</b> (15% of either 2024 tax paid or 2025 tax liability) .....	\$	<input type="text"/>	.00
<b>Line 2: Carryover From Prior Year.</b> From 2024 Form INS-4, line 23a. Do not enter more than line 1 ..	\$	<input type="text"/>	.00
<b>Line 3: Estimated Payment.</b> Subtract Line 2 from Line 1. Enter result here and also on estimate payment line above. <i>(Must not be less than zero)</i> .....	\$	<input type="text"/>	.00

**Interest & Penalty.** For calendar year 2025, the interest rate is 10%, compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 60 days after the receipt of a demand notice from the state tax assessor, in which case the failure-to-file penalty is the greater of \$25 or 25% of the tax due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

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**Statutory Reference.** This return is made in compliance with 36 M.R.S. § 2521-A.

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