1:	See M	Premiums and/ Ir h taxpayers with large annual ta IRS Rule 102 on the MRS web	timated Payment for or Workers' Compensation nsurance Tax ax liabilities are required to remit tax pa isite at maine.gov/revenue/publications/r enue.maine.gov and eliminate the new	yments electro	s.	99	
Telephone *Must be sig	XXXXXXXXXXXX XXXXXXXXXXXXX XXXXXXXXXXX	9	Federal EIN The first payment of estimated tax mus either the preceding calendar year or t Estimated Payment (from worksheet, line 3 below)	t be at least 35	-		
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: Line 1: First Payment Tax Estimate. (35% of either 2024 tax paid or 2025 tax liability) \$ 99999999.00							

Line 3: Estimated Payment. Subtract Line 2 from Line 1. Enter result here and also on estimate	
payment line above. (Must not be less than zero) \$	999999999.00

Line 2: Carryover From Prior Year. From 2024 Form INS-4, line 23a. Do not enter more than line 1 ... \$

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 to file, pay, correspond with MRS, and manage your tax account.



99999999.00

2r	Form INS-1 nd Payment 2025 re: June 25, 2025		ms and/	timated Payment for or Workers' Compensatio isurance Tax		2330001*	99
	See N	IRS Rule 102 on t	ne MRS web	ax liabilities are required to remit tax p site at <u>maine.gov/revenue/publications</u> anue.maine.gov and eliminate the n	<u>s/rules</u> for detai	ls.	
Company	*****			Federal EIN	99	99999999	
Address	xxxxxxxxxxxxx xxxxxxxxxxxxx			The second payment of estimated tax for either the preceding calendar yea			liability
*Signature				Estimated Payment (from worksheet, line 3 below)		999999	999 .00
Name/Title	*****	XXXXXXX					
Telephone	999 999 999	9					
	gned by President, Trea g Officer, or Attorney-in-						
			I	nstructions			
1. You	ake Estimated Payme I are a Risk Retention (Ir annual tax obligation	Group, or	1,000.				
Worksheet: Line 1: S	Second Payment Tax I	Estimate. (35% of	either 2024	tax paid or 2025 tax liability)	\$	999999	999 .00
Lino 2: (Carryovar From Briar	Voar From 2024 E	orm INS / li	no 23a. Do not ontor moro than line 1	2	999999	999.00

Line 2: Carryover From Prior Year. From 2024 Form INS-4, line 23a. Do not enter more than line 1... \$

payment line above. (Must not be less than zero)\$

liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

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

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Use the Maine Tax Portal at revenue.maine.gov to file, pay, correspond with MRS, and manage your tax account.

Maine 🖳

TAX PORTAL revenue.maine.gov

Line 3: Estimated Payment. Subtract Line 2 from Line 1. Enter result here and also on estimate

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.

999999999.00

3rc	Form INS-1 d Payment 2025 October 31, 2025	Premiums and/	timated Payment for or Workers' Compensation nsurance Tax		2330001*	99		
	See N	IRS Rule 102 on the MRS web	ax liabilities are required to remit tax pa site at <u>maine.gov/revenue/publications/</u> enue.maine.gov and eliminate the ne	rules for detail	S.			
Company Address		xxxxxxxxxxxxxxx xxxxxxxxxxxx	Federal EIN The third payment of estimated tax m		99999999 t 15% of the total tax liab	bility		
*Signature	*****	XXXXXX XX 99999	for either the preceding calendar year Estimated Payment (from worksheet, line 3 below)	or the current	year. 99999999	9 .00		
Telephone	XXXXXXXXXXXXX 999 999 999	9						
*Must be signed by President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer. Instructions								
1. You	lake Estimated Payme u are a Risk Retention (ur annual tax obligation							
Worksheet: Line 1:		timate. (15% of either 2024 ta	x paid or 2025 tax liability)	. \$	99999999	9 .00		
Line 2:	Carryover From Prior	Year. From 2024 Form INS-4, I	ine 23a. Do not enter more than line 1 .	. \$	99999999	9.00		

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.

Use the Maine Tax Portal at <u>revenue.maine.gov</u> to file, pay, correspond with MRS, and manage your tax account.

