## **FORM INS-6**

## MAINE ESTIMATED PAYMENT FOR NONADMITTED PREMIUMS TAX (SELF-PROCURED & SURPLUS LINES)

\*1732001\*

1st Payment 2022 DUE MAY 2, 2022

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

Pay your tax electronically and eliminate the necessity of filing Form INS-6.

*Surplus Lines	Account Number	
Account Name	Account Number	
Address	(Producer SSN, or if agency is filing, its I Self-Procured filers: if individual, enter S	
	Except for self-procured taxpayers, the first least 35% of the total tax liability for each the current calendar year.	• •
Contact Name	the current calendar year.	
	Estimated Payment	
Telephone	(from worksheet, line 3 below)	.00
Company/	ENCLOSE PAYMENT	
Employer	Make check payable to: Treasurer, State	of Maine
*Producer name or agency reporting on behalf of producer or self-	Mail to: Maine Revenue Services P.O. Box 1065	
procured person's/entity name. DO NOT ENTER LICENSE NUMBER.	Augusta, ME 04332-1065	
	Physical location: Maine Revenue Services	, 51 Commerce Drive, Augusta, ME 04330
INS	TRUCTIONS	
YOU MUST MAKE ESTIMATED PAYMENTS, UNLESS:		
1 Vou are a Rick Retention Crown or		
<ol> <li>You are a Risk Retention Group, or</li> <li>Your annual tax obligation does not exceed \$1,000</li> </ol>		
WORKSHEET: (Note: Self-Procured filers enter 3% [.03] of net premi		rged less return premiums]
for this period on the estimated payment line above; do not complete	the worksheet below.)	
Line 1: First Payment Tax Estimate. (35% of either 2021 tax paid	or 2022 tax liability) \$	.00
Zino II Tilot I ayinone rax Zotimator (00% of oldio) Zoz I tax para	0. 2022 (ax habinty)	
Line 2: Carryover From Prior Year. From 2021 Form INS-7, line 9	a. Do not enter more	
than line 1		.00
Line 3: Estimated Payment. Subtract line 2 from line 1. Enter resu	llt here and also on estimated	
payment line above	\$	.00
Interest & Penalty. For calendar year 2022, the interest rate is 5%, c	ompounded monthly. The penalty for failur	re to file a return on time is the
greater of \$25 or 10% of the tax due, unless the return is filed more the	nan 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		
outstanding liability for each month or fraction thereof during which the	e failure continues, to a maximum of 25%	of the outstanding liability.
Form INS-7, Annual Return. File Form INS-7, Nonadmitted Premium		The state of the s
Self-Procured and Surplus Lines tax liability and estimated payments	and to pay any additional tax due to avoid	i interest and penalty charges.
Statutory Reference. This return is made in compliance with 36 M.R.	.S. § 2521-A.	

## **FORM INS-6**

2nd Payment 2022 **DUE JUNE 27, 2022** 

## NONADMITTED PREMIUMS TAX (SELF-PROCURED & SURPLUS LINES)

MAINE ESTIMATED PAYMENT FOR

Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS website at www.maine.gov/revenue/publications/rules for details. Pay your tax electronically and eliminate the necessity of filing Form INS-6.

\*Surplus Lines Account Name Account Number ..... (Producer SSN, or if agency is filing, its EIN, followed by the numbers 01. Address Self-Procured filers: if individual, enter SSN; if entity, enter EIN.) Except for self-procured taxpayers, 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 calendar year. Contact Name **Estimated Payment** .00 (from worksheet, line 3 below) .. Telephone Company/ **ENCLOSE PAYMENT** Employer Make check payable to: Treasurer, State of Maine Mail to: Maine Revenue Services \*Producer name or agency reporting on behalf of producer or self-P.O. Box 1065 procured person's/entity name. DO NOT ENTER LICENSE NUMBER. Augusta, ME 04332-1065 Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330 **INSTRUCTIONS** YOU MUST MAKE ESTIMATED PAYMENTS, UNLESS: You are a Risk Retention Group, or Your annual tax obligation does not exceed \$1,000 WORKSHEET: (Note: Self-Procured filers enter 3% [.03] of net premiums [actual gross premiums currently charged less return premiums] for this period on the estimated payment line above; do not complete the worksheet below.) .00 Line 1: Second Payment Tax Estimate. (35% of either 2021 tax paid or 2022 tax liability) .............\$ Line 2: Carryover From Prior Year. From 2021 Form INS-7, line 9a. Do not enter more .00 than line 1.....\$ Line 3: Estimated Payment. Subtract line 2 from line 1. Enter result here and also on estimated .00 payment line above ......\$ Interest & Penalty. For calendar year 2022, the interest rate is 5%, 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-7, Annual Return. File Form INS-7, Nonadmitted Premiums Tax, annual reconciliation/return by March 15, 2023 to reconcile your 2022 Self-Procured and Surplus Lines tax liability and estimated 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.

3rd Payment 2022 **DUE OCTOBER 31, 2022** 



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

Pay your tax electronically and eliminate the necessity of filing Form INS-6.

*Surplus Lines Account Name	Account Number	
Account Name		
Address	(Producer SSN, or if agency is filing, its Self-Procured filers: if individual, enter S	
	Except for self-procured taxpayers, the be at least 15% of the total tax liability to the current calendar year.	
Contact Name	or the current calendar year.	
Telephone	Estimated Payment (from worksheet, line 3 below)	.00
		.00
Company/ Employer	ENCLOSE PAYMENT  Make check payable to: Treasurer, State	e of Maine
*Producer name or agency reporting on behalf of producer or self-	Mail to: Maine Revenue Services	o i iidiiio
procured person's/entity name. DO NOT ENTER LICENSE NUMB		
	Physical location: Maine Revenue Services	s, 51 Commerce Drive, Augusta, ME 04330
	INSTRUCTIONS	
YOU MUST MAKE ESTIMATED PAYMENTS, UNLESS:		
You are a Risk Retention Group, or		
<ol> <li>Your annual tax obligation does not exceed \$1,000</li> </ol>		
<b>WORKSHEET:</b> ( <b>Note:</b> Self-Procured filers enter 3% [.03] of net for this period on the estimated payment line above; do not com		arged less return premiums]
Line 1: Third Payment Tax Estimate. (15% of either 2021 ta	ax paid or 2022 tax liability)\$	.00
Line 2: Carryover From Prior Year. From 2021 Form INS-7, line 9a. Do not enter more		
than line 1	\$	.00
Line 2. Estimated Daymant Cubbrackline Officer line 4. Enter		
Line 3: Estimated Payment. Subtract line 2 from line 1. Ente payment line above		.00
payment line above	Ψ	
Interest & Penalty. For calendar year 2022, the interest rate is greater of \$25 or 10% of the tax due, unless the return is filed m in which case the failure-to-file penalty is the greater of \$25 or 2 outstanding liability for each month or fraction thereof during when the state of the stat	nore than 60 days after the receipt of a demand 25% of the tax due. The penalty for failure to pay	notice from the State Tax Assessor, y a tax liability timely is 1% of the
Form INS-7, Annual Return. File Form INS-7, Nonadmitted Pro Self-Procured and Surplus Lines tax liability and estimated payr		
Statutory Reference. This return is made in compliance with 30	6 M.R.S. § 2521-A.	