

FORM INS-6

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



99

1st Payment 2022 DUE MAY 2, 2022

\*1732001\*

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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Contact Name XXXXXXXXXXXXXXXXXXXXXXXXXXXX
Telephone 999 999 9999
Company/Employer XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Account Number 99999999999
(Producer SSN, or if agency is filing, its EIN, followed by the numbers 01. Self-Procured filers: if individual, enter SSN; if entity, enter EIN.)
Except for self-procured taxpayers, 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 calendar year.
Estimated Payment (from worksheet, line 3 below) 99999999.00

ENCLOSE PAYMENT
Make check payable to: Treasurer, State of Maine
Mail to: Maine Revenue Services
P.O. Box 1065
Augusta, ME 04332-1065
Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

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: (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.)

Table with 2 columns: Description and Amount. Line 1: First Payment Tax Estimate. (35% of either 2021 tax paid or 2022 tax liability)..... \$ 99999999.00
Line 2: Carryover From Prior Year. From 2021 Form INS-7, line 9a. Do not enter more than line 1..... \$ 99999999.00
Line 3: Estimated Payment. Subtract line 2 from line 1. Enter result here and also on estimated payment line above..... \$ 99999999.00

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.

FORM INS-6

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



99

2nd Payment 2022 DUE JUNE 27, 2022

\*1732001\*

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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Contact Name XXXXXXXXXXXXXXXXXXXXXXX
Telephone 999 999 9999
Company/Employer XXXXXXXXXXXXXXXXXXXXXXX

Account Number 99999999999
(Producer SSN, or if agency is filing, its EIN, followed by the numbers 01. 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.
Estimated Payment (from worksheet, line 3 below) 99999999.00

ENCLOSE PAYMENT
Make check payable to: Treasurer, State of Maine
Mail to: Maine Revenue Services
P.O. Box 1065
Augusta, ME 04332-1065
Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

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: (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.)

Table with 2 columns: Description and Amount. Line 1: Second Payment Tax Estimate. (35% of either 2021 tax paid or 2022 tax liability) \$ 99999999.00. Line 2: Carryover From Prior Year. From 2021 Form INS-7, line 9a. Do not enter more than line 1 \$ 99999999.00. Line 3: Estimated Payment. Subtract line 2 from line 1. Enter result here and also on estimated payment line above \$ 99999999.00

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.

FORM INS-6

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



99

3rd Payment 2022 DUE OCTOBER 31, 2022

\*1732001\*

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 Address Contact Name Telephone Company/Employer

Account Number 9999999999 (Producer SSN, or if agency is filing, its EIN, followed by the numbers 01. Self-Procured filers: if individual, enter SSN; if entity, enter EIN.) Estimated Payment (from worksheet, line 3 below) 99999999.00

ENCLOSE PAYMENT Make check payable to: Treasurer, State of Maine Mail to: Maine Revenue Services P.O. Box 1065 Augusta, ME 04332-1065 Physical location: Maine Revenue Services, 51 Commerce Drive, Augusta, ME 04330

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: (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.)

Table with 3 rows: Line 1: Third Payment Tax Estimate, Line 2: Carryover From Prior Year, Line 3: Estimated Payment. Each row shows a description and a value of 99999999.00.

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...

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.