



Due 4/30/2015

1st Payment 2015, 01/01/15- 03/31/15

1230001

Company	<input type="text"/>	MRS Insurance Premiums Tax Account Number	<input type="text"/>
Address	<input type="text"/>	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.	
*Signature	<input type="text"/>	Estimated Payment <i>(from worksheet, line 3 below)</i>	<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.

PAYMENT MUST ACCOMPANY RETURN Mail To : Make check payable to:
Treasurer, State of Maine
Maine Revenue Services
P.O. Box 1065
Augusta, ME 04332-1065

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 2014 tax paid or 2015 tax liability)	\$	<input type="text"/>	.00
Line 2: Carryover From Prior Year. From 2014 Form INS-4, line 21a. Do not enter more than line 1. \$		<input type="text"/>	.00
Line 3: Estimated Payment. 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

Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically.
See MRS Rule 102 on the MRS web site (www.maine.gov/revenue, select Laws & Rules) for details.

INTEREST & PENALTY:

For calendar year 2015, the interest rate is 7%, 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

Estimated payments for the 2015 Insurance Premium Tax must be reconciled on the 2015 Maine Form INS-4, due March 15, 2016. Any final amount due must be paid with the return.



Due 6/25/2015

2nd Payment 2015, 04/01/15- 06/30/15

1230001

Company	<input type="text"/>	MRS Insurance Premiums Tax Account Number	<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 <i>(from worksheet, line 3 below)</i>	<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.

**PAYMENT MUST
ACCOMPANY RETURN**



Make check payable to:
Treasurer, State of Maine
Mail To : Maine Revenue Services
P.O. Box 1065
Augusta, ME 04332-1065

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: Second Payment Tax Estimate. (35% of either 2014 tax paid or 2015 tax liability)	\$	<input type="text"/>	.00
Line 2: Carryover From Prior Year. From 2014 Form INS-4, line 21a. Do not enter more than line 1.	\$	<input type="text"/>	.00
Line 3: Estimated Payment. 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

Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS web site (www.maine.gov/revenue, select Laws & Rules) for details.

INTEREST & PENALTY:

For calendar year 2015, the interest rate is 7%, 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

Estimated payments for the 2015 Insurance Premium Tax must be reconciled on the 2015 Maine Form INS-4, due March 15, 2016. Any final amount due must be paid with the return.



Due 11/02/2015

3rd Payment 2015, 07/01/15- 09/30/15

1230001

Company	<input type="text"/>	MRS Insurance Premiums Tax Account Number	<input type="text"/>
Address	<input type="text"/>	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.	
	<input type="text"/>		
*Signature	<input type="text"/>	Estimated Payment <i>(from worksheet, line 3 below)</i>	<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.

PAYMENT MUST ACCOMPANY RETURN Mail To : Make check payable to:
Treasurer, State of Maine
Maine Revenue Services
P.O. Box 1065
Augusta, ME 04332-1065

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: Third Payment Tax Estimate. (15% of either 2014 tax paid or 2015 tax liability)	\$	<input type="text"/>	.00
Line 2: Carryover From Prior Year. From 2014 Form INS-4, line 21a. Do not enter more than line 1. \$		<input type="text"/>	.00
Line 3: Estimated Payment. 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

Note: Certain taxpayers with large annual tax liabilities are required to remit tax payments electronically. See MRS Rule 102 on the MRS web site (www.maine.gov/revenue, select Laws & Rules) for details.

INTEREST & PENALTY:

For calendar year 2015, the interest rate is 7%, 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

Estimated payments for the 2015 Insurance Premium Tax must be reconciled on the 2015 Maine Form INS-4, due March 15, 2016. Any final amount due must be paid with the return.